

TA26

PAYMENT OF 7.5% TAX RATE FOR CREATIVE PRACTITIONERS

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Article 56 (26A) of the Income Tax Act (Cap 123)

- This form is to be used by a self-employed person who is opting to pay tax at 7.5% on gross income derived from a full-time or part-time artistic activity. The 7.5% tax rate is to be applied on gross income up to €50,000. When this option is applied, the rest of the income is to be added to the other sources of income and taxed at the applicable progressive rates.
- The tax is final and no set-off or refund can be claimed in respect of this tax.
- Payment is to be made by not later than the 30th April of the year following the relevant year.
- The income shall be deemed to have been income derived from an artistic activity, if it has been so certified by the Arts Council Malta.
- This form, together with payment by the relative cheque payable to the Commissioner for Tax and Customs, is to be sent to the Malta Tax and Customs Administration, Vincenzo Dimech Street Floriana, FRN 1700.

Information provided	n this form is in respect of basis year
Income Tax/I.D. nun	per
VAT number	
Name and Surname	
Address	
Gross amount of incor	e from an artistic activity on gross income up to €50,000
Tax on Artistic activity	- 7.5% of amount in Box A
I declare that the infe	mation given above is true and correct.
	Date
Signature	LIZATE