

PART 7 - DECLARATION

I _____ with T.I.C. _____
 manager / secretary / director of the company _____
 having full knowledge of the consequences of the law, declare that all the information included in this declaration is in accordance with :-
 the books and records kept or / and the accounts that were prepared by the board of directors
 the audited or inspected accounts as these were prepared by the board of directors and audited by the auditors of the company.
 SIGNATURE _____ DATE _____

PART 8 - AUDITOR'S AND/OR TAX CONSULTANT'S REPORT

I _____ with T.I.C. _____
 We, the partners of the firm, _____
 We, the directors of the company, _____
 Auditor and/or Tax Consultant of _____ with T.I.C. _____
 the company _____
 having knowledge of the consequences of the law declare that:

1. Parts 2.1 (Balance Sheet), 2.2 (Profit and Loss) and the notes in Part 2.3, which refer to these in the Present declaration, are in agreement with
 the unaudited audited inspected accounts of the company as at _____ as prepared for the purposes of Cap.113.

DD	MM	YYYY
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2. Subject to the following reservation, anything included in PART 3 (Computation of taxable income), PART 4 (Computation of corporate tax) and PART 5 (Computation of defence contribution) other than the profit / loss that is transferred from the profit and loss account has been duly checked and comply in all material respects with the circulars of the Tax Department that are listed out in the official directory form T.D.172 (_____) of year _____. This confirmation is issued by _____ the auditor _____ the tax consultant.
 Having knowledge of the consequences of the Assessment and Collection of Taxes law, we confirm that based on our _____ audit _____ work
 we have not noted that the tax computations of the taxpayer for the year ended 31st December of the tax year **do not comply**, in all material respects with the circulars of the Tax Department.
 we have noted that the tax computations of the taxpayer for the year ended 31st December of the tax year **do not comply, with the following circulars of the Tax Department:**

Reservation (State the name of the auditor of the financial statements if it differs from the Independent Tax Consultant who prepared and/or submits this return)

3. The opinion/conclusion which had been expressed in the audit or inspection report of the auditor of the company was (tick in the appropriate box)

A) Without Reservation - I did not disagree with the accounts	<input type="checkbox"/>
B) With emphasis of matter – I did not disagree with the accounts with provisos	<input type="checkbox"/>
C) With Reservation – There were disagreements in certain areas which do not affect the accounts	<input type="checkbox"/>
D) Disagreement – There were disagreements which affect the accounts	<input type="checkbox"/>
E) No Opinion / Conclusion – I was unable to express an opinion	<input type="checkbox"/>
F) Not applicable - The accounts are not audited / inspected	<input type="checkbox"/>

SIGNATURE _____ DATE _____

PART 9 - OBLIGATIONS, OFFENCES & FINES

By virtue of The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended, Legal persons are required to complete the company's Income Tax Return for the year 2022 (Form T.D.4) 2022, with the true and correct particulars and information regarding the company's income, and to submit it via the TAXISnet service at website <http://taxisnet.mt.gov.cy>, not later than 31st March 2024.

- For the purposes of this return, the completion of all the information in Part 2 is deemed to be equivalent to the submission of accounts. However, the accounts and computations may be requested by the Department at a later date and you are obliged to present them on demand.
- This Return must be completed in **capital letters** and all amounts must be stated in **Euro**. Dates must be in the form DD/MM/YYYY, income must be declared to the nearest euro and the precise amount of taxes and contributions should be declared.
- The director or any other person exercising the management of a legal person is responsible for the submission of this declaration.
- It is compulsory to declare your BANK ACCOUNT IBAN/SWIFT CODE.

OFFENCES AND FINES
 The Assessment and Collection of Taxes Law, No. 4 of 1978 as amended, provides in relation to

- refusal, failure or neglect to comply with the submission of this Return by the date set by the Law,
- any delay in the submission of a Return or statement of taxable income,
- any delay in the submission of a Return or the payment of the tax,
- submission of a false return in respect of income you received, or regarding deductions claimed or assistance to any person in order to submit a false return relating to any information and
- the keeping of books and records, and the non issuance of invoices and receipts (article 30(1))

the imposition of penalties, interest and monetary fines and upon conviction imprisonment.