

**Payment of 15% Tax on Rents from Residential Lets**  
Article 31D of the Income tax Act (Cap 123)

- This form is to be used by persons who are opting to pay tax at 15% on rental income from tenements leased to individual/s as a residence or garage.
- To qualify for the 15% rate, the tenement:
  - must not be a commercial tenement; and
  - has to consist of either a dwelling house or part thereof which is to be occupied as a home or residence by the occupier or a garage; and
  - does not require a licence by the Malta Tourism Authority .
- Where a person derives rental income from the letting of more than one residential property, the 15% option has to be applied to the total rental income received.

Information provided in this form is in respect of basis year	
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Address or other description of property					Gross rent received
	No.	Name	Street	Council	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
<b>Gross Rental Income subject to tax at 15%</b>					€

<b>Total tax - 15% of Gross Rental Income</b>	€
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**The tax is final and such income should not be declared in the tax return. No set-off or refund can be claimed as a result of this tax.**

**Payment is to be made by not later than the 30th June of the year following the relevant year.**

Declaration to be signed by person opting to pay 15% tax on gross rental income

I declare that the information given above is true and correct. In particular, I confirm that the gross rental income declared above represents the full amount received for the relevant year.

Income Tax/I.D. No.	
Name	
Designation	
Address	
Signature	
Date	

