

Frequently Asked Questions

Do all residents, be it foreigners or Maltese, have to pay an environmental contribution?

Yes, the contribution applies to all persons irrespective of nationality or residency status who make use of any accommodation provided on commercial basis.

Do I need to provide records or details of anyone who refuses to pay or leave without paying the environmental contribution?

No, all guests are obliged by law to pay the contribution always. Accommodation providers are also obliged to collect and pay 100% of the contribution.

What type of records do I have to keep? For example, when bookings are made under a single name on behalf of a party of two or more staying in a room, would I need to acquire any additional details, or would this suffice?

For each booking, you will need to record the number of guests aged 18 or over and the number of nights per guest.

How long would I need to keep the records for?

Retention period for data collected is to be kept for 5 years.

Is there any instance when a tourist is exempted from paying the environmental contribution, other than when one is under the age of 18 years?

If a guest is not staying in a commercial accommodation, but staying with family or friends, he/she will not pay the contribution.

When proof is provided, a person is not defined as a tourist if he/she will be residing in Malta for more than one year or has a in/definite contract of employment or has travelled to Malta to establish a business.

Am I obliged to issue a receipt for every contribution paid, if yes will any receipt books be issued by the authorities? If not, what type of information I need to provide in the receipt, and will I need to keep copies of receipts?

You are obliged to include the charge on your invoice or receipt. However, the contribution should be itemized so that it would be outmost clear that the contribution is VAT exempted and free of any commissions.

At what point should the accommodation provider collect the contribution?

The legislation does not set specific requirements on when the charge is to be collected and will allow the accommodation provider to establish its own process in line with logistical requirements and customer service expectations. The only requirement is that the contribution is collected prior to departure of the guest. Accommodation providers may choose to collect at booking stage, at check-in or at check-out.

What about tour operator or agent bookings?

The legislation does not place any requirement on an agent or tour operator to collect the contribution. The responsibility will rest with the accommodation provider. Accordingly, it is necessary that tour operators exclude the contribution from their charge and advise the customer of their obligation to pay the environmental contribution at the hotel. If agents agree and tour operators agree to collect the charge at the booking stage and pass it on to the Hotel, this is acceptable as long as the contribution is clearly identified on the customer invoice and is not subject to VAT or commissions.

What if a customer refuses to pay the contribution to the Hotel on the basis that he/she was not informed of the contribution at the time of booking?

Accommodation providers are responsible for ensuring that customers are aware of their obligation at the time of booking. Rates quoted should specify whether they are inclusive or exclusive of the contribution and links are available to official government sites that provide information on the environmental contribution and the guest obligations. Accommodation providers should require their agents to provide the same level of information. All guests arriving after 20th June 2016 are obliged by law to pay the contribution irrespective of when they booked.

What about guests who change accommodation during their stay? Does the 10-day limit restart at each accommodation establishment?

The accommodation provider is not expected to know about previous accommodation stays so as to deduct the relevant number of nights. It will be up to the guest to advise the accommodation provider and show evidence of early nights consumed in other accommodation establishments upon which the accommodation provider will adjust the charge accordingly.

Who will be administering the Fund?

The fund will be administered by a Board and projects will be implemented by the entity entrusted by the Ministry for Tourism.

Are the language schools obliged to collect the Environmental Contribution?

Language Schools are not obliged but a host family can delegate to language schools the role to collect the contribution.

Why do I need an Eco Registration number?

The Eco Registration is required by all MTA License holders providing commercial accommodation for the purposes of collecting and paying the eco contribution.

Do I still need to register for the Eco Registration Number, if I already have one?

Persons who are already registered for eco-contribution purposes are still required to be further registered for eco contribution on accommodation in terms of their MTA License indicating that they will be providing such services.

How to register for the Eco Registration Number?

MTA and the VAT Department have worked together to facilitate this process. All MTA license holders will be registered for the Eco Number by the VAT Department and notified accordingly.

When is the Environment Contribution due to be returned?

The first return shall cover the period from the 20th day of June 2016 to the 31st day of October 2016 and such return shall be due for filing by the 15th of December 2016. The amount of eco contribution due will be the amount chargeable for the period less a onetime credit of 15%.

The second return shall cover the period from the 1st day of November 2016 to the 31st day of December 2016 and shall be due by the 15 February 2017.

From than onwards the Eco Return must be paid on a quarterly basis.

How am I going to return the Environment Contribution?

The return is to be filed online on the [website](#) provided by the Commissioner for Revenue (VAT Department). Payment of eco-contributions due has to be affected using Internet Banking facilities, unless direct payment by cash/cheque has been approved by the Commissioner for Revenue.