

L.N. 97 of 1994

VALUE ADDED TAX ACT, 1994
(ACT NO. XII of 1994)

Value Added Tax (Forms) Regulations, 1994

IN exercise of the powers conferred by sections 12, 16, 22, 61 and 70 of the Value Added Tax Act, 1994, hereinafter referred to as "the Act", the Minister of Finance has made the following regulations:—

1. (1) These regulations may be cited as the Value Added Tax (Forms) Regulations, 1994. Citation and commencement.

(2) These regulations shall be deemed to have come into force on the 1st September, 1994. Form of registration.

2. An application for registration in terms of sections 12 and 70 of the Act shall be made on the form prescribed in the First Schedule to these regulations.

3. The return to be furnished in terms of subsections (1) and (2) of section 16, and subsection (3) of section 22 of the Act shall be made on the form prescribed in the Second Schedule to these regulations. Tax return, payment and receipt.

FIRST SCHEDULE

Application for Registration

Regulation 2



DIPARTIMENT TAT-TAXXA
FUQ IL-VALUR MIZJUD
V.A.T. DEPARTMENT
 Centre Point Building,
 Ta' Paris Road, Birkirkara BKR 13

APPLIKAZZJONI GHAL REGISTRAZZJONI
APPLICATION FOR REGISTRATION
Skond Sezzjoni 12 ta' l-Att tat-Taxxa fuq il-Valur Mizjud, 1994
In terms of Section 12 of the Value Added Tax Act, 1994

Shedd
Serial No.

Kodici tat-Torri
Street Code

TAGHRIF DWAR L-INDIRIZZ TA' L-APPLIKANT U TAN-NEGOZJU	APPLICANT AND BUSINESS ADDRESSING DETAILS
<p>1 Isem shih ta' l-Applikant <i>Full name of Applicant</i></p>	<p>3 Nru. tal-Kumpanija <i>Company No.</i></p>
<p>2 Nru. tal-Karta ta' l-Identita' <i>ID. Card No.</i></p>	<p>4 Isem tan-Negozju <i>Trade Name</i></p>
<p>5 Nru. tat-Taxxa tad-Dhul <i>IR Tax No.</i></p>	<p>6 INDIRIZZ TAN-NEGOZJU <i>BUSINESS ADDRESS</i></p>
<p>Nru. tal-bieb <i>Door No.</i></p>	<p>Nru. tat-Telefon <i>Telephone No.</i></p>
<p>Issem tal-Post <i>Building Name</i></p>	<p>Nru. tal-FAX <i>FAX No.</i></p>
<p>Triq: <i>Street:</i></p>	<p>Kodici Postali: <i>Post Code:</i></p>
<p>Lokajta: <i>Locality:</i></p>	<p>(IT TRI KBAR) <i>(BLOCK LETTERS)</i></p>
<p>7 INDIRIZZ POSTALI <i>(jekk differenti minn hawn fuq)</i> MAILING ADDRESS <i>(if different from above)</i></p>	<p>Nru. tat-Telefon <i>Telephone No.</i></p>
<p>Nru. tal-bieb <i>Door No.</i></p>	<p>Nru. tal-FAX <i>FAX No.</i></p>
<p>Issem tal-Post <i>Building Name</i></p>	<p>Kodici Postali: <i>Post Code:</i></p>
<p>Triq: <i>Street:</i></p>	<p>(IT TRI KBAR) <i>(BLOCK LETTERS)</i></p>
<p>Lokajta: <i>Locality:</i></p>	<p>(IT TRI KBAR) <i>(BLOCK LETTERS)</i></p>

TAGHRIF D'WAR IN-NEGOZJU		BUSINESS DETAILS	
8	Xorta ta' Negozju <i>Type of Business</i>	<input type="checkbox"/> Sid Uniku <i>Sole Proprietor</i>	<input type="checkbox"/> Kumpanija b'responsabbilita' limitata <i>Ltd. Liability Co.</i>
		<input type="checkbox"/> Soċjeta' Partnership <i>Nrs. ta' Soċj</i>	<input type="checkbox"/> Oħrajn <i>Other</i> Aghd dettalj <i>Specify</i>
9	Attivita' Ekonomika Principali <i>Main Economic Activity</i>	<input type="text"/>	
		<input type="text"/>	
		Numru ta' Fergħat <i>Number of Branches</i>	
10	Int Esportatur? <i>Are you an exporter?</i>	<input type="checkbox"/> Iva <i>Yes</i>	<input type="checkbox"/> Le <i>No</i>
		<input type="checkbox"/> Iva <i>Yes</i>	<input type="checkbox"/> Le <i>No</i>
11	Int Importatur? <i>Are you an importer?</i>	<input type="text"/>	
12	Nru. ta' Licenzja ta' Negozju <i>Trader's Licence No.</i>	<input type="text"/>	
13	Meta beda n-Negozju <i>Business Start Date</i>	Jow <i>Day</i>	Xaxxir <i>Month</i>
		Sena <i>Year</i>	Sena <i>Year</i>
14	Bidu ta' Negozju ta' Provvisti mhux Ezentati <i>Non-Exempt Supplies Start Date</i>	Jow <i>Day</i>	Xaxxir <i>Month</i>
		Sena <i>Year</i>	Sena <i>Year</i>
15	Tmiem Sena Finanzjarja <i>End of Financial Year</i>	<input type="text"/>	
16	Total ta' Bejgħ <i>Sales Turnover</i>	Jannar / Dicembru tas-sena l-oħra <i>January to December last year</i>	Stima ta' bejgħ għas-sena li għejja <i>Estimated turnover for this year</i>
		<input type="text"/>	<input type="text"/>

TAGHRIF IEHOR		OTHER INFORMATION	
17	Numru ta' Impjegati <i>Number of Employees</i>	Total <i>Total</i>	<input type="text"/>
18	Il-Kontegg tiegħek huwa bli-kompjuter? <i>Is your accounting system computerized?</i>	<input type="checkbox"/> Iva <i>Yes</i>	<input type="checkbox"/> Le <i>No</i>
19	Għandek bżonn si għajjnuna/parrir? <i>Do you require advisory assistance?</i>	<input type="checkbox"/> Iva <i>Yes</i>	<input type="checkbox"/> Le <i>No</i>
20	Kif tixtieq ttriedvi l-korrespondenza <i>Would you like to receive future correspondence in</i>	<input type="checkbox"/> In-Ingliż? <i>English?</i>	
		<input type="checkbox"/> In-Malti? <i>Maltese?</i>	

21 DIKJARAZZJONI		DECLARATION	
Jiena, / _____ (Isem b'TITRI KBAR) <i>(Full Name in BLOCK LETTERS)</i>			
niddikjara li t-tagħrif kollu mogħti hawn fuq huwa tajjeb u shih. <i>declare that all the entered details and information are correct and complete.</i>			
Firma: <i>Signature:</i>	Kariga: <i>Designation:</i>	Data: <i>Date:</i>	/ /

Għali-uzu Ufficjali		For Office Use Only		Remarks			
Information	<input type="checkbox"/> Complete <input type="checkbox"/> Incomplete	Application	<input type="checkbox"/> Accepted <input type="checkbox"/> Refused	<input style="width:100%; height:100%;" type="text"/>			
First Return	Day: <input type="text"/> Month: <input type="text"/> Year: <input type="text"/>	Period Length	<input type="text"/>			Trade Code	<input type="text"/>
Reg. Date	Day: <input type="text"/> Month: <input type="text"/> Year: <input type="text"/>	M/L	<input type="text"/>			Valted By	<input type="text"/>
VAT Registration No.	<input type="text"/>	Category	<input type="text"/>			Entered By	<input type="text"/>
				Date	Day: <input type="text"/> Month: <input type="text"/>		

SECOND SCHEDULE

Tax returns, payment and receipt

Regulation 3



**DEPARTMENT OF
VALUE ADDED TAX**
MINISTRY OF FINANCE
Centre Point Building,
Ta' Paris Road, Birżankara BKR 13

TAX RETURN
in terms of Section 16 of the Value Added Tax Act 1994

PERIOD RETURN DATES	VAT Registration No. _____	
Period Starting Date: _____	Period Ending Date: _____	Return Due By Date: _____

SALES AND OTHER OUTPUTS							
		Value of Sales				VAT on Sales	
1	Taxable @ 15%	LM				7	VAT @ 15%
2	Taxable @ 10%	LM				8	VAT @ 10%
3	Exempt with Credit	LM				9	Total VAT on Sales
4	Exports	LM					
5	Sub Total Sales	LM					
6	Exempt Sales	LM					

PURCHASES AND OTHER INPUTS (Including Imports)							
		Value of Purchases				VAT on Purchases	
10	Taxable 15% & 10%	LM				12	VAT @ 15% & 10%
11	All exempt purchases	LM					

VAT PAYABLE				VAT CREDITABLE			
13	Box 9 - Box 12	LM				14	Box 12 - Box 9
17	VAT PAYABLE Box 13 - Box 16	LM				15	Credit from previous period
						16	Total: Box 14 + Box 15
						18	VAT CREDITABLE Box 16 - Box 13


If you are enclosing a payment tick this box Payment may also be made at any bank on the slip below

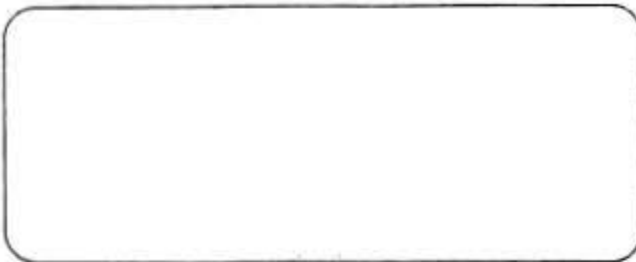
DECLARATION

I, _____ (Full name in BLOCK LETTERS)

declare that all the entered details and information are correct and complete.

Signature: _____ Designation: _____ Date: / /

 <p>PAYMENT SLIP <small>This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.</small> Commissioner of VAT Amount in words</p>	<p>Notes ... Lm20 ...</p> <p style="padding-left: 20px;">Lm10 ...</p> <p style="padding-left: 20px;">Lm 5 ...</p> <p style="padding-left: 20px;">Lm 2 ...</p> <p>Coin</p> <p style="padding-left: 20px;">Total Cash</p> <p>Local Cheques ..</p> <p style="padding-left: 20px;">Total Credit Lm</p>	
<p>CREDIT VAT Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13) Ministry of Finance</p> <p>Name: _____</p> <p>VAT No: _____ Period Starting Date: _____ TAX TYPE: _____</p>		



**DEPARTMENT OF
VALUE ADDED TAX
MINISTRY OF FINANCE**
Centre Point Building,
Ta' Paris Road, Birġinara BKR 13

TAX RETURN

In terms of Section 16 of the Value Added Tax Act 1994

PERIOD RETURN DATES		VAT Registration No. _____
Period Starting Date: _____	Period Ending Date: _____	Return Due By Date: _____

SALES AND OTHER OUTPUTS							
		Value of Sales				VAT on Sales	
1	Taxable @ 15%	LM	c	7	VAT @ 15%	LM	c
2	Taxable @ 10%	LM	c	8	VAT @ 10%	LM	c
3	Exempt with Credit	LM	c	9	Total VAT on Sales	LM	c
4	Exports	LM	c				
5	Sub Total Sales	LM	c				
6	Exempt Sales	LM	c				

PURCHASES AND OTHER INPUTS (Including Imports)							
		Value of Purchases				VAT on Purchases	
10	Taxable 15% & 10%	LM	c	12	VAT @ 15% & 10%	LM	c
11	All exempt purchases	LM	c				

VAT PAYABLE		VAT CREDITABLE					
13	Box 9 - Box 12	LM	c	14	Box 12 - Box 9	LM	c
				15	Credit from previous period	LM	c
17	VAT PAYABLE Box 13 - Box 16	LM	c	16	Total: Box 14 + Box 15	LM	c
				18	VAT CREDITABLE Box 16 - Box 13	LM	c

If you are enclosing a payment tick this box Payment may also be made at any bank on the slip below

DECLARATION

I, _____
(Full name in BLOCK LETTERS)

declare that all the entered details and information are correct and complete.

Signature: _____ Designation: _____ Date: / /

	<p>PAYMENT SLIP</p> <p><small>This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.</small></p> <p>Commissioner of VAT</p> <p>Amount in words _____</p>	<p>Notes ... Lm20 ...</p> <p> Lm10 ...</p> <p> Lm 5 ...</p> <p> Lm 2 ...</p> <p>Coin</p>	<table border="1" style="width:100%"> <tr> <td>Total Cash</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Local Cheques</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Credit Lm</td> <td></td> <td></td> <td></td> </tr> </table>	Total Cash				Local Cheques				Total Credit Lm			
	Total Cash														
Local Cheques															
Total Credit Lm															
<p>CREDIT VAT Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13) Ministry of Finance</p> <p>Name: _____</p> <p>VAT No: _____ Period Starting Date: _____</p>		<p>TAX TYPE: _____</p>													

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PAYMENT SLIP 		This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank. Commissioner of VAT Amount in words:		Notes -- Lm20 -- Lm10 -- Lm 5 -- Lm 2 -- Coin -- --			
CREDIT VAT Department (Centre Point Building, Ta' Paris Road, 8'Kara 8KR 13) Ministry of Finance		Name: _____ VAT No: _____		Total Cash Local Cheques -			
Period Starting Date: _____		TAX TYPE: _____		Total Credit Lm			
3 - Bank's Copy		VAT Form 002/94					

A.L. 97 ta' l-1994

**ATT TAL-1994 DWAR TAXXA FUQ IL-VALUR MIŻJUD
(ATT Nru. XII tal-1994)**

**Regolamenti ta' l-1994 dwar Taxxa fuq il-Valur Miżjud
(Formoli)**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 12, 16, 22, 61 u 70 ta' l-Att ta' l-1994 dwar Taxxa fuq il-Valur Miżjud, hawnhekk iżjed 'il quddiem imsejjah "l-Att", il-Ministru tal-Finanzi għamel dawn ir-regolamenti li ġejjin:—

1. (1) Dawn ir-regolamenti jistgħu jissejġu r-Regolamenti ta' l-1994 dwar Taxxa fuq il-Valur Miżjud (Formoli). Titolu u bidu fis-sehh.

- (2) Dawn ir-regolamenti għandhom jitqiesu li bdew isehħu fl-1 ta' Settembru, 1994.

2. Applikazzjoni għar-registrazzjoni skond l-artikoli 12 u 70 ta' l-Att għandha ssir fuq il-formola preskritta fl-Ewwel Skeda li tinsab ma' dawn ir-regolamenti. Għamla ta' registrazzjoni.

3. Id-denunzja li għandha tintbagħat skond is-subartikoli (1) u (2) ta' l-artikolu 16, u s-subartikolu (3) tal-artikolu 22 ta' l-Att, għandha ssir fuq il-formola preskritta fit-Tieni Skeda li tinsab ma' dawn ir-regolamenti. Denunzji ta' taxxa, hlas u riċevuti.

L-EWWEL SKEDA

Regolament 2

Applikazzjoni ghar-registrazzjoni

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DIPARTIMENT TAT-TAXXA
FUQ IL-VALUR MIZJUD
V.A.T. DEPARTMENT

Centre Point Building,
Ta' Paris Road, Birkirkara BKR 13

APPLIKAZZJONI GHAL REGISTRIZZJONI
APPLICATION FOR REGISTRATION

Skema Sezzjoni 12 ta' l-Att tat-Taxxa fuq il-Valur Mizjud, 1994
In terms of Section 12 of the Value Added Tax Act, 1994

Għedd
Serial No.

Kodiċi tal-Torġ
Street Code

TAGHRIF DWAR L-INDIRIZZ TA' L-APPLIKANT U TAN-NEGOZJU		APPLICANT AND BUSINESS ADDRESSING DETAILS	
1	Issem sħih ta' l-Applikant Full name of Applicant		
2	Nru. tal-Karta ta' l-Identifika ID Card No.	3	Nru. tal-Kumpanija Company No.
4	Issem tan-Negozju Trade Name		
5	Nru. tat-Taxxa tad-Dhul IR Tax No.		
6	INDIRIZZ TAN-NEGOZJU BUSINESS ADDRESS	Nru. tat-Telefon Telephone No.	Nru. tal-FAX FAX No.
	Nru. tal-bieb Door No.		
	Issem tal-Post Building Name		
	Triq: Street:	(ITTRI KBAR) (BLOCK LETTERS)	
	Lokajlta: Locality:	Kodiċi Postali: Post Code:	
7	INDIRIZZ POSTALI (jekk differenti minn hawn fuq) MAILING ADDRESS (if different from above)	Nru. tat-Telefon Telephone No.	Nru. tal-FAX FAX No.
	Nru. tal-bieb Door No.		
	Issem tal-Post Building Name		
	Triq: Street:	(ITTRI KBAR) (BLOCK LETTERS)	
	Lokajlta: Locality:	Kodiċi Postali: Post Code:	

TAGHRIF DWAR IN-NEGOZJU **BUSINESS DETAILS**

8 Xorta ta' Negozju Sid Uniku Kumpanja b'responsabbilita' limitata Societa' Partnership Nru. ta' Socji Ohrajn Aghli dettali Specify

9 Attivita' Ekonomika Principali

10 Int Esportatur? Iva Le 11 Int Importatur? Iva Le

12 Nru. ta' Licenzja ta' Negozju 13 Meta beda n-Negozju

14 Bidu ta' Negozju ta' Provvisi mhux Ezantati 15 Tmien Sena Finanzjarja

16 Total ta' Beigh 17 Stima ta' beigh ghas-sena li ghalha

TAGHRIF IEHOR **OTHER INFORMATION**

17 Numru ta' Impjegati Total 18 Il-Kontabbegh Beighak huwa bi-kompjuter? Iva Le

19 Ghandek bżonn id għajnjuna/parir? Iva Le 20 Kif tixtieq tircievi l-korrispondenza

21 DIKJARAZZJONI **DECLARATION**

Jiena, _____
(Isem b'TITRI KBAR) (Full Name in BLOCK LETTERS)

niddikjara li t-taghrif kollu moghti hawn fuq huwa tajjeb u shih.
declare that all the entered details and information are correct and complete.

Firma: _____ Kariga: _____ Data: / /
Signature: _____ Designation: _____ Date: / /

Għall-Użu Ufficjali **For Office Use Only** **Remarks**

Information Complete Incomplete Application Accepted Refused

First Return Period Length Trade Code Reg. Type

Reg. Date M/L Vatted By

VAT Registration No. - Category Entered By Date

Denunzji ta' taxxa, hlas u ricevuti

Regolament 3



DEPARTMENT OF VALUE ADDED TAX
MINISTRY OF FINANCE
 Centre Point Building,
 Ta' Paris Road, Birkirkara BKR 13

TAX RETURN
In terms of Section 16 of the Value Added Tax Act 1984

PERIOD RETURN DATES		VAT Registration No
Period Starting Date:	Period Ending Date:	Return Due By Date:

SALES AND OTHER OUTPUTS							
Value of Sales			VAT on Sales				
1	Taxable @ 15%	LM	c	7	VAT @ 15%	LM	c
2	Taxable @ 10%	LM	c	8	VAT @ 10%	LM	c
3	Exempt with Credit	LM	c	9	Total VAT on Sales	LM	c
4	Exports	LM	c				
5	Sub Total Sales	LM	c				
6	Exempt Sales	LM	c				

PURCHASES AND OTHER INPUTS (Including Imports)							
Value of Purchases			VAT on Purchases				
10	Taxable 15% & 10%	LM	c	12	VAT @ 15% & 10%	LM	c
11	All exempt purchases	LM	c				

VAT PAYABLE				VAT CREDITABLE			
13	Box 9 - Box 12	LM	c	14	Box 12 - Box 9	LM	c
				15	Credit from previous period	LM	c
17	VAT PAYABLE Box 13 - Box 16	LM	c	16	Total: Box 14 + Box 15	LM	c
				18	VAT CREDITABLE Box 16 - Box 13	LM	c


If you are enclosing a payment tick, this box Payment may also be made at any bank on the slip below

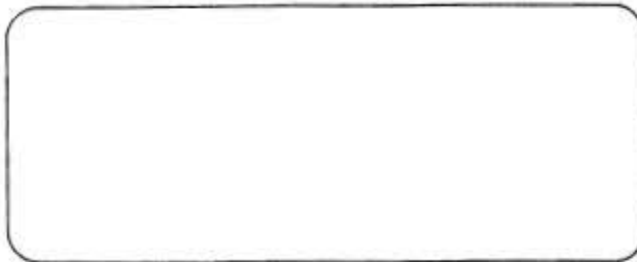
DECLARATION

I, _____
(Full name in BLOCK LETTERS)

declare that all the entered details and information are correct and complete.

Signature: _____ Designation: _____ Date: / /

	This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank. Commissioner of VAT Amount in words	Notes ... Lm20 ... Lm10 ... Lm 5 ... Lm 2 ... Coin	
	CREDIT VAT Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13) Ministry of Finance Name: _____ VAT No: _____ Period Starting Date: _____ TAX TYPE: _____	Total Cash Local Cheques .. Total Credit Lm	




DEPARTMENT OF VALUE ADDED TAX
MINISTRY OF FINANCE
 Centre Point Building,
 Ta' Paris Road, B'Kara BKR 13
TAX RETURN
In terms of Section 16 of the Value Added Tax Act 1984

PERIOD RETURN DATES		VAT Registration No
Period Starting Date:	Period Ending Date:	Return Due By Date:

SALES AND OTHER OUTPUTS								
		Value of Sales				VAT on Sales		
1	Taxable @ 15%	LM			7	VAT @ 15%	LM	
2	Taxable @ 10%	LM			8	VAT @ 10%	LM	
3	Exempt with Credit	LM			9	Total VAT on Sales	LM	
4	Exports	LM						
5	Sub Total Sales	LM						
6	Exempt Sales	LM						

PURCHASES AND OTHER INPUTS (Including Imports)								
		Value of Purchases				VAT on Purchases		
10	Taxable 15% & 10%	LM			12	VAT @ 15% & 10%	LM	
11	All exempt purchased	LM						

VAT PAYABLE	VAT CREDITABLE
13 Box 9 - Box 12 LM	14 Box 12 - Box 9 LM
	15 Credit from previous period LM
	16 Total: Box 14 + Box 15 LM
17 VAT PAYABLE Box 13 - Box 16 LM	18 VAT CREDITABLE Box 16 - Box 13 LM


If you are enclosing a payment tick this box
 Payment may also be made at any bank on the slip below

DECLARATION

I, _____
(Full name in BLOCK LETTERS)

declare that all the entered details and information are correct and complete.

Signature: _____ Designation: _____ Date: / /

<p>PAYMENT SLIP</p>  <p>Commissioner of VAT</p> <p>Amount in words</p>	<p><small>This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.</small></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Notes ...</td> <td>Lm20 ...</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Lm10 ...</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Lm 5 ...</td> <td></td> <td></td> </tr> <tr> <td></td> <td>Lm 2 ...</td> <td></td> <td></td> </tr> <tr> <td>Coin ...</td> <td>.. ..</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total Cash</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Local Cheques ..</td> <td></td> <td></td> </tr> <tr> <td colspan="2">Total Credit Lm</td> <td></td> <td></td> </tr> </table>	Notes ...	Lm20 ...				Lm10 ...				Lm 5 ...				Lm 2 ...			Coin			Total Cash				Local Cheques ..				Total Credit Lm				<p>CREDIT VAT Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13) Ministry of Finance</p> <p>Name: _____</p> <p>VAT No: _____ Period Starting Date: _____</p> <p style="text-align: right;">TAX TYPE: _____</p>
Notes ...	Lm20 ...																																	
	Lm10 ...																																	
	Lm 5 ...																																	
	Lm 2 ...																																	
Coin																																	
Total Cash																																		
Local Cheques ..																																		
Total Credit Lm																																		

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PAYMENT SLIP		This document may be considered as a valid receipt if payment has been made in cash or/and if paid-in-cheques have been cleared by the Bank.			
	Commissioner of VAT		Notes ... Lm20 ...		
	Amount in words		Lm10 ...		
CREDIT VAT Department (Centre Point Building, Ta' Paris Road, B'Kara BKR 13) Ministry of Finance			Lm 5 ...		
Name:			Lm 2 ...		
VAT No:			Coin		
Period Starting Date:			Total Cash		
			Local Cheques ..		
			Total Credit Lm		
			TAX TYPE:		