



MALTA RESOURCES AUTHORITY

**MRA/WAT/72/2009/4**

23<sup>rd</sup> July 2011

**TENDER FOR THE DEVELOPMENT AND MAINTENANCE OF A WEBSITE  
FOR THE SWMED PROJECT**

**Question 1:** Further to your clarification stating that MRA is a non-taxable legal person in terms of the VAT Act, does it mean that MRA does not pay VAT?

**Without prejudice**

MRA is not registered for VAT purposes (i.e. it does not have a VAT number) as it does not carry out an economic activity. MRA pays VAT on goods and services it procures like any normal individual.