



Focus Business Services (Malta) Limited

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Tax Index of Financial Data

Please input:

Year of Assessment

Reference number:

Company Name:

No. of Trading Activities:

Validations

Balance Sheet	<i>All mandatory fields present and correct?</i>	<i>No</i>
	<i>Balance Sheet equation satisfied?</i>	<i>No</i>
	<i>Balance Sheet date present?</i>	<i>No</i>
Income Statement	<i>All mandatory fields present and correct?</i>	<i>No</i>
	<i>Total revenue - total expenses = net income before tax?</i>	<i>No</i>
	<i>All descriptions present?</i>	<i>No</i>
	<i>TIFD 7600 [Income statement] = TIFD 3905 [Balance Sheet]?</i>	<i>No</i>

Index		Y/A	
Ref: Name:			
Balance Sheet as at			Full date!
Item Description	Code		Dr (+) or Cr (-)
Intangible assets	1000		
Accumulated amortisation of intangible assets	1001		
Goodwill	1002		
Accumulated amortisation of goodwill	1003		
Formation expenses	1004		
Accumulated amortisation of formation expenses	1005		
Royalties, trademarks, patents, rights, etc.	1006		
Accumulated amortisation of royalties, trademarks, patents	1007		
Research and development (capitalised)	1008		
Accumulated amortisation of research and development	1009		
Total Intangible assets	1199		0
Total accumulated amortisation of intangible assets	1199		0
Land and Buildings	1200		
Accumulated depreciation of land and buildings	1201		
Land improvements	1202		
Accumulated depreciation of land improvements	1203		
Industrial Buildings and structures	1204		
Accumulated depreciation of industrial buildings and structures	1205		
Non-industrial buildings	1206		
Accumulated depreciation of non-industrial buildings	1207		
Parking areas	1208		
Accumulated depreciation of parking areas	1209		
Buildings under construction	1210		
Wasting assets	1300		
Accumulated depreciation of wasting assets	1301		
Petroleum and natural gas properties	1302		
Accumulated depreciation of petroleum and natural gas properties	1303		
Deferred exploration and development charges	1304		
Accumulated depreciation of deferred exploration and development charges	1305		
Quarries	1306		
Accumulated depreciation of quarries	1307		
Plant and machinery	1350		
Accumulated depreciation of plant and machinery	1351		
Motor vehicles	1352		
Accumulated depreciation of motor vehicles	1353		
Construction and excavating equipment	1354		
Accumulated depreciation of construction and excavating equipment	1355		
Production machinery and equipment	1356		
Accumulated depreciation of production machinery and equipment	1357		
Tools and dies	1358		
Accumulated depreciation of tools and dies	1359		
Catering Equipment	1360		
Accumulated depreciation of catering equipment	1361		
Cable Infrastructure	1362		
Accumulated depreciation of Cable Infrastructure	1363		
Pipeline Infrastructure	1364		
Accumulated depreciation of Pipeline Infrastructure	1365		
Communication and Broadcasting Equipment	1366		
Accumulated depreciation of Communication and Broadcasting Equipment	1367		
Medical Equipment	1368		
Accumulated depreciation of Medical Equipment	1369		
Lifts and Escalators	1370		
Accumulated depreciation of Lifts and Escalators	1371		
Air-conditioners	1372		
Accumulated depreciation of Air-conditioners	1373		
Equipment mainly designed or used for the production of water or electricity	1374		
Accumulated depreciation of equipment for the production of water or electricity	1375		
Electrical & Plumbing Installations and Sanitary Fittings	1376		
Accumulated depreciation of Electrical and Plumbing Installations and sanitary fittings	1377		
Exploration equipment	1378		
Accumulated depreciation of exploration equipment	1379		
Ships and vessels	1380		
Accumulated depreciation of ships and vessels	1381		
Shipping equipment	1382		
Accumulated depreciation of shipping equipment	1383		
Aircraft	1384		
Accumulated depreciation of aircraft	1385		
Machinery and equipment under construction	1386		
Commercial vehicles	1387		
Accumulated depreciation of commercial vehicles	1388		
Computers and Electronic Equipment	1389		
Accumulated depreciation of computers and electronic equipment	1390		
Computer software	1391		
Accumulated depreciation of computer software	1392		
Furniture, Fixtures, Fittings and Soft Furnishings	1393		
Accumulated depreciation of furniture, fixtures, fittings and soft furnishings	1394		
Other plant	1395		
Accumulated depreciation of other plant	1396		
Other machinery	1397		
Accumulated depreciation of other machinery	1398		
Other tangible assets	1600		
Accumulated depreciation of other tangible assets	1601		
Capital leases - buildings	1602		
Accumulated depreciation of capital leases - buildings	1603		
Capital leases - machinery and equipment	1604		
Accumulated depreciation of capital leases - machinery and equipment	1605		
Capital leases - vehicles	1606		
Accumulated depreciation of capital leases - vehicles	1607		
Capital leases - others	1608		
Accumulated depreciation of capital leases - others	1609		
Leasehold improvements	1610		
Accumulated depreciation of leasehold improvements	1611		
Capital assets under construction	1612		
Total Tangible Assets	1698		0
Total accumulated depreciation of tangible assets	1699		0
Due from shareholder(s) and / or director(s)	1700		
Due from individual shareholder(s)	1701		
Due from corporate shareholder(s)	1702		
Due from director(s)	1703		
Due from members	1715		
Due from joint ventures(s) and / or partnership(s)	1720		
Due from and / or investment in related parties	1730		
Shares in local related Companies	1731		
Loans and / or advances to Maltese related companies	1732		
Due from and / or investment in Maltese related parties	1733		
Shares in foreign related Companies	1734		
Loans and / or advances to foreign related companies	1735		
Due from and / or investment in foreign related parties	1736		
Loans to third parties	1740		
Short loans	1750		
Long-term investments	1760		
Provision(s) for loss in value of investments	1761		
Shares in Local Companies - Quoted	1762		
Shares in local Companies	1763		
Shares in foreign Companies	1764		
Investment in joint venture(s) and / or partnership(s)	1765		
Long Term Investments in Local Institutions	1766		
Securities purchased under resale agreements	1767		
Government of Malta debt	1768		
Other Maltese investments	1769		
Other Foreign investments	1770		
Other long-term assets	1800		
Deferred unrealised exchange losses	1801		
Deferred items and / or charges	1802		
Accumulated depreciation of deferred charges	1803		

Signature

Name and Designation

Ref:	Name:	Y/A	Full date!
Balance Sheet as at			
Item Description	Code		Dr (+) or Cr (-)
Total long-term assets	1998		0
Total Fixed Assets	1999		0
Stocks	2000		
Stock of goods finished goods	2001		
Stock of goods held for resale	2002		
Stock of raw materials	2003		
Stock of parts and supplies	2004		
Stock of properties	2005		
Stock of securities	2006		
Work in progress	2007		
Accounts receivable	2050		
Provision for doubtful accounts	2051		
Trade debtors	2052		
Provision for doubtful trade debtors	2053		
Trade accounts receivable from related parties	2054		
Provision for doubtful trade accounts receivable from related parties	2055		
Interest receivable	2056		
Holdbacks receivable	2057		
Leases receivable	2058		
Provision for doubtful amounts in leases receivable	2059		
Subscriptions due from members (NPOs)	2060		
Due from shareholder(s) and / or director(s) and related parties - current por	2100		
Due from individual shareholder(s) - current portion	2101		
Due from corporate shareholder(s) - current portion	2102		
Due from individual director(s) - current portion	2103		
Due from related parties - current portion	2104		
Loans, advances and demand notes from related parties - current portion	2105		
Interest receivable from related parties	2106		
Due from third parties - current portion	2130		
Customers' liability under acceptances	2140		
Cash at bank and in hand	2150		
Deposits in Maltese banks and institutions - Maltese currency	2151		
Deposits in Maltese banks and institutions - foreign currency	2152		
Deposits in foreign banks	2153		
Cash like instruments	2154		
Cash	2155		
Other current assets	2200		
Accrued investment income	2201		
Deferred income tax	2202		
Income Tax refundable	2203		
VAT refundable	2204		
Prepaid expenses, advances, tender deposits, etc.	2205		
Total current assets	2298		0
TOTAL ASSETS	2299	Mandatory	0
Bank overdraft	3000		0
Short-term debt	3020		
Corporate loans	3021		
Local bank loan(s) - [Current portion]	3022		
Liability for securities sold short	3023		
Liability for securities sold under repurchase agreements	3024		
Current portion of long term liability	3040		
Bankers' Acceptances	3050		
Deferred income [current portion]	3080		
Amounts payable and accrued liabilities	3100		
Trade creditors	3101		
Trade accounts payable to related parties	3102		
Holdbacks payable	3103		
Wages and salaries payable	3104		
Management fees payable	3105		
Withholding taxes payable	3106		
Interest payable	3107		
Amounts payable to members of NPOs	3108		
Taxes, licences and fees payable	3200		
CIR - Corporation Tax payable	3201		
CIR - FSS and NI payable	3202		
VAT payable	3203		
Registrar of Companies - Registration fee	3204		
Licences payable	3205		
Fees payable	3206		
Due to shareholder(s) and / or director(s) and / or related parties	3300		
Short-term loans and / or advances due to individual shareholder(s)	3301		
Short-term loans and / or advances due to corporate shareholder(s)	3302		
Short-term loans and / or advances due to director(s)	3303		
Short-term loans and / or advances due to related parties	3304		
Interest payable to shareholder(s) and / or director(s)	3305		
Interest payable to related parties	3306		
Short-term loans and / or advances due to members (NPOs)	3370		
Short-term loans and / or advances due to joint venture(s)/partnership(s)	3380		
Short-term loans to third parties	3390		
Other current liabilities	3400		
Deposits received	3401		
Dividends payable	3402		
Deferred income tax	3403		
Provisions for guarantees, warranties, or indemnities	3404		
General Provisions	3405		
Total Current liabilities	3499		0
Long term debt	3500		
Bank loan(s)	3501		
Soft Loans - MDC	3502		
Supply company loan	3503		
Third party loans	3504		
Deposit liabilities	3520		
Bonds and debentures	3530		
Deferred income - long-term	3540		
Long-term amounts due to shareholder(s) /director(s) and / or related parties	3550		
Long-term loans due to individual shareholder(s)	3551		
Long-term loans due to corporate shareholder(s)	3552		
Long-term loans due to director(s)	3553		
Long-term loans due to Maltese related parties	3554		
Long-term loans due to foreign related parties	3555		
Long-term loans due to members (NPO's)	3570		
Long-term loans due to joint venture(s) or partnership(s)	3580		
Other Long-term liabilities	3600		
Long term obligations and / or commitments and / or capital leases	3601		
Provision for guarantees, warranties, or indemnities	3602		
Deferred revenue from incomplete contracts	3603		
Deferred tax	3604		
Total long term liabilities	3798		0
TOTAL LIABILITIES	3799	Mandatory	0
Capital	3800		
Ordinary Share Capital	3801		
Cumulative Preference Share Capital	3802		
Non-Cumulative Preference Share Capital	3803		
Other Share Capital	3804		
Share Premium Account	3805		
Capital Account(s) (Partnerships and self-employed)	3806		
Accumulated Fund (NPOs)	3807		
Total Capital	3890		0
Reserves	3900		
Revaluation Reserve	3901		
Capital Redemption Reserve Fund	3902		
General reserve	3903		
Incentives and Benefits Reserve (BPA)	3904		
Retained Earnings	3905		

Signature

Name and Designation

Ref: Name:		Y/A	
Balance Sheet as at			Full date!
Item Description	Code		Dr (+) or Cr (-)
Non-distributable reserves	3906		
Total Reserves	3950		0
TOTAL SHAREHOLDER EQUITY	3998	Mandatory	0
			0
Total liabilities and shareholder equity	3999		0
VALIDATION			
All mandatory fields present and correct?		No	
Balance Sheet equation satisfied?		No	
Balance Sheet date present?		No	

Signature

Name and Designation

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Number of activities	1
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Ref: Name:

Y/A

INCOME STATEMENT FOR THE YEAR ENDED

<i>NAME OF THE OPERATING ESTABLISHMENT</i>	4500	Descriptions!	
<i>OPERATION DESCRIPTION</i>	4501	Descriptions!	
<i>ACTIVITY NUMBER</i>	4502		1
<i>Item Description</i>	<i>Code</i>		<i>Dr (+) or Cr (-)</i>
Sale of goods and rendering of services	5000		
Export Sales	5001		
Wholesale Sales	5002		
Retail Sales	5003		
Sale of goods to related parties	5004		
Interdivisional sales	5005		
Income from production and / or processing - local	5006		
Income from production and / or processing - foreign	5007		
Income from production and / or processing - related parties	5008		
Income from the rendering of services - local	5009		
Income from the rendering of services - overseas	5010		
Income from the rendering of services to related parties	5011		
<i>Total sales of goods and services</i>	<i>5099</i>		<i>0</i>
Income from Investments	5100		
Interest from Maltese banks	5101		
Interest received or receivable from shareholders and / or directors	5102		
Interest received or receivable from related parties	5103		
Loan interest - from local sources	5104		
Securities interest - from local sources	5105		
Interest from other Maltese sources	5106		
Interest from foreign banks	5107		
Loan interest - from foreign sources	5108		
Securities interest - from foreign sources	5109		
Interest from other foreign sources	5110		
Dividends from Maltese sources	5111		
Dividends from foreign sources	5112		
Commission Income	5190		
Commission income on real estate transactions	5191		
Rental income	5200		
Real estate rental Income	5201		
Income from ground rents and / or laudemium	5202		
Film rental	5203		
Vehicle leasing	5204		
Amounts received by non-profit making organisations [NPOs]	5250		
Membership fees received	5251		
Donations and gifts received	5252		
Gross sales and Income from organizational activities	5253		
Realised Gains or losses on disposal of fixed assets	5280		
Realised gains or losses on disposal of intangible assets	5281		
Realised gains or losses on disposal of tangible assets	5282		
Realised gains or losses on disposal of immovable property	5283		
Realised gains or losses on sale of investments	5284		
Other Income	5300		

Signature _____

Name and Designation _____

Ref: Name:

Y/A

INCOME STATEMENT FOR THE YEAR ENDED

NAME OF THE OPERATING ESTABLISHMENT	4500	Descriptions!		
OPERATION DESCRIPTION	4501	Descriptions!		
ACTIVITY NUMBER	4502		1	
Realised Profit or loss on exchange	5301	Mandatory		
Unrealised Profit or loss on exchange	5302			
Profit or loss from joint ventures and partnerships	5303			
Realisation of deferred Income	5304			
Income from royalties, patents, rights, etc.	5305			
Management and administration fees	5306			
Consultancy fees	5307			
Subsidies and grants	5308			
Insurance recoveries	5309			
Waiver of amounts payable	5310			
Bad debt recoveries	5311			
<i>Total revenue from other sources</i>	<i>5498</i>			0
TOTAL REVENUE	5499			0
				0
Opening stock	5500			
Opening stock of raw materials and / or semi-finished goods	5501			
Opening Stock of Work-in-Progress	5502			
Opening Stock of Finished Goods	5503			
Property held for Development & Resale at beginning of period	5504			
Purchases	5550			
Imports of Raw Materials and / or Semi-Finished Goods	5551			
Local Purchases of Raw Materials and / or Semi-Finished Goods	5552			
Imports of Finished Goods	5553			
Freight, Insurance and Duty on Imported Goods	5554			
Local Purchases of Finished Goods	5555			
Carriage Inwards	5556			
Foreign Purchases	5557			
Direct Costs	5600			
Direct productive wages	5601			
Subcontracting	5602			
Hire of Machinery & Equipment	5603			
Rent of factory premises	5604			
Development expenses	5605			
Royalty costs	5606			
Stock write down	5607			
Depreciation of Industrial Building or Structure	5608			
Depreciation of production machinery and equipment	5609			
Depreciation of Factory Plant	5610			
Overhead expenses allocated to cost of sales	5611			
Closing stock	5700			
Closing stock of raw materials and / or semi-finished goods	5701			
Closing Stock of Work-in-Progress	5702			
Closing Stock of Finished Goods	5703			
Property held for Development & Resale at end of period	5704			
COST OF SALES	5998	Mandatory	0	
			0	
<i>Gross Profit or loss</i>	<i>5999</i>			
Advertising and promotion	6000			

Signature

Name and Designation

Ref: Name:

Y/A

INCOME STATEMENT FOR THE YEAR ENDED

<i>NAME OF THE OPERATING ESTABLISHMENT</i>	4500	Descriptions!	
<i>OPERATION DESCRIPTION</i>	4501	Descriptions!	
<i>ACTIVITY NUMBER</i>	4502		1
Advertising	6001		
Promotion	6002		
Meals and entertainment	6003		
Donations	6004		
Wages, Salaries and Employee benefits	6020		
Wages - Regular	6021		
Wages - Casual	6022		
Fringe benefits	6023		
Bonuses and similar incentive compensation	6024		
Directors' salaries and remuneration	6025		
Directors' fees	6026		
Management salaries	6027		
Employer's share of Social Security Contributions	6028		
Social Security Contributions - Self	6029		
Social Security Contributions - Partners	6030		
Social Security Contributions - Directors	6031		
Staff Training & Education	6032		
Staff Safety	6033		
Staff Welfare	6034		
Staff Uniforms	6035		
Group insurance benefits	6036		
Commissions	6037		
Sub-contracting and Out-sourcing	6099		
Travel Expenses	6100		
Meetings and conventions	6101		
Insurance	6120		
Life insurance on executives	6121		
Motor Vehicle(s) Insurance(s)	6122		
Office Expenses	6140		
Office stationery and supplies	6141		
Office utilities	6142		
Data processing	6143		
Professional fees	6170		
Legal fees	6171		
Accountancy fees	6172		
Audit fees	6173		
Consultancy fees	6174		
Architect fees	6175		
Appraisal fees	6176		
Brokerage fees	6177		
Management and administration fees	6178		
Restructuring costs	6179		
Security and exchange commission fees	6180		
Licences, permits and membership	6200		
Membership and subscription fees	6201		
Franchise fees	6202		
Company registration fee	6203		
Motor Vehicle(s) Licence(s)	6204		

Signature

Name and Designation

TIFD SPREADSHEET
25/04/2011

Ref: Name:

Y/A

INCOME STATEMENT FOR THE YEAR ENDED

NAME OF THE OPERATING ESTABLISHMENT	4500	Descriptions!	
OPERATION DESCRIPTION	4501	Descriptions!	
ACTIVITY NUMBER	4502		1
Rental	6220		
Property rental	6221		
Occupancy costs	6222		
Condominium fees	6223		
Equipment rental	6224		
Motor vehicle rentals	6225		
Berthing and moorage (boats)	6226		
Storage	6227		
Quota rental	6228		
Repairs and maintenance	6250		
Repairs and maintenance - buildings	6251		
Repairs and maintenance - motor vehicles	6252		
Repairs and maintenance - boats	6253		
Repairs and maintenance - aircraft	6254		
Repairs and maintenance - machinery and equipment	6255		
Supplies	6290		
Loose tools	6291		
Shop expense	6292		
Uniforms	6293		
Laundry	6294		
Computer-related expenses	6295		
Utilities	6310		
Water and Electricity	6311		
Fuel costs	6312		
Telephone and telecommunications	6313		
Garbage removal	6314		
Interest and bank charges	6340		
Hire Purchase Interest	6341		
Overdraft Interest	6342		
Bank Loan Interest	6343		
Loan interest to third parties	6344		
Bank Charges	6345		
Realised Loss or Gain on Exchange	6346		
Finance Charges	6347		
Credit card charges	6348		
Provisions	6380		
Unrealised Loss or Gain on Exchange	6381		
Increase or decrease in Provision for Bad and / or Doubtful Debts	6382		
Provision for Slow Moving or Obsolete Stock	6383		
Provision for Diminution in value of Investments	6384		
Provision for loan losses	6385		
Amortisation of intangible assets	6400		
Amortisation of goodwill	6401		
Amortisation of formation expenses	6402		
Amortisation of royalties, trademarks, patents	6403		
Amortisation of research and development	6404		
Depreciation of Immovable property	6410		
Depreciation of industrial buildings and structures	6411		

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Name and Designation

TIFD SPREADSHEET
25/04/2011

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Y/A

INCOME STATEMENT FOR THE YEAR ENDED

<i>NAME OF THE OPERATING ESTABLISHMENT</i>	4500	Descriptions!	
<i>OPERATION DESCRIPTION</i>	4501	Descriptions!	
<i>ACTIVITY NUMBER</i>	4502		1
Depreciation of non-industrial buildings	6412		
Depreciation of parking areas	6413		
Depreciation of Wasting assets	6420		
Depreciation of petroleum and natural gas properties	6421		
Depreciation of deferred exploration and development charges	6422		
Depreciation of quarries	6423		
Depreciation of Tangible Assets	6430		
Depreciation of motor vehicles	6431		
Depreciation of construction and excavating equipment	6432		
Depreciation of tools and dies	6433		
Depreciation of catering equipment	6434		
Depreciation of Cable Infrastructure	6435		
Depreciation of Pipeline Infrastructure	6436		
Depreciation of Communication and Broadcasting Equipment	6437		
Depreciation of Medical Equipment	6438		
Depreciation of Lifts and Escalators	6439		
Depreciation of Air-conditioners	6440		
Depreciation of Equipment for the production of water or electricity	6441		
Depreciation of Electrical and Plumbing Installations and Sanitary fittings	6442		
Depreciation of exploration equipment	6443		
Depreciation of ships and vessels	6444		
Depreciation of shipping equipment	6445		
Depreciation of aircraft	6446		
Depreciation of commercial vehicles	6447		
Depreciation of computers and electronic equipment	6448		
Depreciation of computer software	6449		
Depreciation of furniture, fixtures, fittings and soft furnishings	6450		
Depreciation of other plant	6451		
Depreciation of capital leases - buildings	6452		
Depreciation of capital leases - machinery & equipment	6453		
Depreciation of capital leases - vehicles	6454		
Depreciation of capital leases - others	6455		
Depreciation of leasehold improvements	6456		
Depreciation of other machinery	6457		
Other expenses	6600		
Bad debts written off	6601		
Loan losses	6602		
Cash over/short	6603		
Warranty expenses	6604		
Royalty expenses - resident	6605		
Royalty expenses - non-resident	6606		
Research and development	6607		
General and administrative expenses	6608		
Transport Expenses	6609		
Formation Expenses written-off	6610		
Motor Vehicles Running Costs	6611		
Grants	6612		
Subsidies	6613		

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Name and Designation

TIFD SPREADSHEET
25/04/2011

Ref: Name:

Y/A

INCOME STATEMENT FOR THE YEAR ENDED

<i>NAME OF THE OPERATING ESTABLISHMENT</i>	4500	Descriptions!	
<i>OPERATION DESCRIPTION</i>	4501	Descriptions!	
<i>ACTIVITY NUMBER</i>	4502		1
TOTAL OPERATING EXPENSES	6997	Mandatory	
			0
<i>Total expenses</i>	<i>6998</i>		0
NET INCOME OR LOSS ON ORDINARY ACTIVITIES BEFORE TAX	7050	Mandatory	
			0

Current tax provision	7060		
Deferred tax provision	7080		
NET INCOME OR LOSS ON ORDINARY ACTIVITIES AFTER TAX	7100		0
Extraordinary, Exceptional and Unusual items	7200		
Extraordinary income	7201		
Extraordinary charges	7202		
Exceptional and Unusual items	7203		
Prior Period Adjustments	7204		
Unrealised gain or loss on revaluation of assets	7205		
Extraordinary profit or loss	7206		
Tax on extraordinary profit or loss	7207		

STATEMENT OF RETAINED EARNINGS

<i>Net Income or loss for the period</i>	<i>7500</i>		0
Retained earnings brought forward	7501		
Dividends proposed during the year	7502		
Dividends proposed and paid during the year	7503		
Transfer to General Reserve	7504		
Transfer to Revenue Reserve	7505		
Transfer to Capital Reserves	7506		
Transfer to the Incentives and Benefits Reserve [BPA]	7507		
Transfer to Other Reserve(s)	7508		
RETAINED EARNINGS CARRIED FORWARD	7600	Mandatory	
			0

VALIDATION

All mandatory fields present?	No
Total revenue - total expenses = net income before tax?	No
TIFD 7600 = TIFD 3905 [Balance Sheet]?	No
All descriptions present?	No

Signature

Name and Designation