

TAX INDEX OF FINANCIAL DATA - Reference codes

<i>TIFD code</i>	<i>TIFD Description</i>
1000	Intangible assets
1001	Accumulated amortisation of intangible assets
1002	Goodwill
1003	Accumulated amortisation of goodwill
1004	Formation expenses
1005	Accumulated amortisation of formation expenses
1006	Royalties, trademarks, patents, rights, etc.
1007	Accumulated amortisation of royalties, trademarks, patents
1008	Research and development (capitalised)
1009	Accumulated amortisation of research and development
1198	Total Intangible assets
1199	Total accumulated amortisation of intangible assets
1200	Land and Buildings
1201	Accumulated depreciation of land buildings
1202	Land improvements
1203	Accumulated depreciation of land improvements
1204	Industrial Buildings and structures
1205	Accumulated depreciation of industrial buildings and structures
1206	Non-industrial buildings [offices, showrooms, etc]
1207	Accumulated depreciation of non-industrial buildings
1208	Parking areas
1209	Accumulated depreciation of parking areas
1210	Buildings under construction
1300	Wasting assets
1301	Accumulated depreciation of wasting assets
1302	Petroleum and natural gas properties
1303	Accumulated depreciation of petroleum and natural gas properties
1304	Deferred exploration and development charges
1305	Accumulated depreciation of deferred expl'n and dev't charges
1306	Quarries
1307	Accumulated depreciation of quarries
1350	Plant and machinery
1351	Accumulated depreciation of plant and machinery
1352	Motor vehicles
1353	Accumulated depreciation of motor vehicles
1354	Construction and excavating equipment
1355	Accumulated depreciation of construction and excavating equipment
1356	Production machinery and equipment
1357	Accumulated depreciation of production machinery and equipment
1358	Tools and dies
1359	Accumulated depreciation of tools and dies
1360	Catering Equipment
1361	Accumulated depreciation of catering equipment
1362	Cable Infrastructure
1363	Accumulated depreciation of Cable Infrastructure
1364	Pipeline Infrastructure
1365	Accumulated depreciation of Pipeline Infrastructure
1366	Communication and Broadcasting Equipment
1367	Accumulated depreciation of Communication and Broadcasting Equipment
1368	Medical Equipment
1369	Accumulated depreciation of Medical Equipment
1370	Lifts and Escalators
1371	Accumulated depreciation of Lifts and Escalators
1372	Air-conditioners

1373	Accumulated depreciation of Air-conditioners
1374	Equipment mainly designed or used for the production of water or electricity
1375	Accumulated depreciation of Eq't for the production of water or electricity
1376	Electrical & Plumbing Installations and Sanitary Fittings
1377	Accumulated depreciation of Electrical and Plumbing Installations etc.
1378	Exploration equipment
1379	Accumulated depreciation of exploration equipment
1380	Ships and vessels
1381	Accumulated depreciation of ships and vessels
1382	Shipping equipment
1383	Accumulated depreciation of shipping equipment
1384	Aircraft
1385	Accumulated depreciation of aircraft
1386	Machinery and equipment under construction
1387	Commercial vehicles
1388	Accumulated depreciation of commercial vehicles
1389	Computers and Electronic Equipment
1390	Accumulated depreciation of computers and electronic equipment
1391	Computer software
1392	Accumulated depreciation of computer software
1393	Furniture, Fittings and Soft Furnishings
1394	Accumulated depreciation of furniture, fittings and soft furnishings
1395	Other plant
1396	Accumulated depreciation of other plant
1397	Other machinery
1398	Accumulated depreciation of other plant and machinery
1600	Other tangible assets
1601	Accumulated depreciation of other tangible assets
1602	Capital leases - buildings
1603	Accumulated depreciation of capital leases - buildings
1604	Capital leases - machinery and equipment
1605	Accumulated depreciation of capital leases - machinery & equipment
1606	Capital leases - vehicles
1607	Accumulated depreciation of capital leases - vehicles
1608	Capital leases - others
1609	Accumulated depreciation of capital leases - others
1610	Leasehold improvements
1611	Accumulated depreciation of leasehold improvements
1612	Other capital assets under construction
1698	Total Tangible Assets
1699	Total accumulated depreciation of tangible assets
1700	Due from shareholder(s) / director(s)
1701	Due from individual shareholder(s)
1702	Due from corporate shareholder(s)
1703	Due from director(s)
1715	Due from members
1720	Due from joint venture(s)/partnership(s)
1730	Due from / investment in related parties
1731	Shares in local related Companies
1732	Loans / advances to Maltese related companies
1733	Due from / investment in Maltese related parties
1734	Shares in foreign related Companies
1735	Loans / advances to foreign related companies
1736	Due from / investment in foreign related parties
1740	Loans to third parties
1750	Soft loans

1760	Long-term investments
1761	Provision(s) for loss in value of investments
1762	Shares in Local Companies - Quoted
1763	Shares in local Companies
1764	Shares in foreign Companies
1765	Investment in joint venture(s)/partnership(s)
1766	Long Term Investments in Local Institutions
1767	Securities purchased under resale agreements
1768	Government of Malta debt
1769	Other Maltese investments
1770	Other Foreign investments
1800	Other long-term assets
1801	Deferred unrealised exchange losses
1802	Other deferred items / charges
1803	Accumulated depreciation of deferred charges
1998	Total long-term assets
1999	Total Fixed Assets
2000	Stocks
2001	Stock of goods finished goods
2002	Stock of goods held for resale
2003	Stock of raw materials
2004	Stock of parts and supplies
2005	Stock of properties
2006	Stock of securities
2007	Work in progress
2050	Accounts receivable
2051	Provision for doubtful accounts
2052	Trade debtors
2053	Provision for doubtful trade debtors
2054	Trade accounts receivable from related parties
2055	Provision for doubtful trade accounts receivable from related parties
2056	Interest receivable
2057	Holdbacks receivable
2058	Leases receivable
2059	Provision for doubtful amounts in leases receivable
2060	Subscriptions due from members [NGOs]
2100	Due from shareholder(s) / director(s) and related parties - current portion
2101	Due from individual shareholder(s) - current portion
2102	Due from corporate shareholder(s) - current portion
2103	Due from individual director(s) - current portion
2104	Due from related parties - current portion
2105	Loans, advances and demand notes from related parties - current portion
2106	Interest receivable from related parties
2130	Interest receivable from related parties
2140	Customers' liability under acceptances
2150	Cash at bank and in hand
2151	Deposits in Maltese banks and institutions - Maltese currency
2152	Deposits in Maltese banks and institutions - foreign currency
2153	Deposits in foreign banks
2154	Other cash like instruments
2155	Cash
2200	Other current assets
2201	Accrued investment income
2202	Deferred income tax
2203	Income Tax refundable
2204	VAT refundable

2205	Prepaid expenses, advances, tender deposits, etc..
2298	Total current assets
2299	TOTAL ASSETS
3000	Bank overdraft
3020	Short-term debt
3021	Corporate loans
3022	Local bank loan(s) - [Current portion]
3023	Liability for securities sold short
3024	Liability for securities sold under repurchase agreements
3040	Current portion of long term liability
3050	Bankers' Acceptances
3080	Deferred income [current portion]
3100	Amounts payable and accrued liabilities
3101	Trade creditors
3102	Trade accounts payable to related parties
3103	Holdbacks payable
3104	Wages and salaries payable
3105	Management fees payable
3106	Withholding taxes payable
3107	Interest payable
3108	Amounts payable to members of NGOs
3200	Taxes, licences and fees payable
3201	CIR - Corporation Tax payable
3202	CIR - FSS / NI payable
3203	VAT payable
3204	Registrar of Companies - Registration fee
3205	Licences payable
3206	Fees payable
3300	Due to shareholder(s) / director(s) / related parties
3301	Short-term loans / advances due to individual shareholder(s)
3302	Short-term loans / advances due to corporate shareholder(s)
3303	Short-term loans / advances due to director(s)
3304	Short-term loans / advances due to related parties
3305	Interest payable to shareholder(s) / director(s)
3306	Interest payable to related parties
3370	Short-term loans / advances due to members [NGOs]
3380	Short-term loans / advances due to joint venture(s)/partnership(s)
3390	Short-term loans / advances due to joint venture(s)/partnership(s)
3400	Other current liabilities
3401	Deposits received
3402	Dividends payable
3403	Deferred income tax
3404	Provisions for guarantees, warranties, or indemnities
3405	General Provisions
3499	Total Current liabilities
3500	Long term debt
3501	Bank loan(s)
3502	Soft Loans - MDC
3503	Supply company loan
3504	Third party loans
3520	Deposit liabilities
3530	Bonds and debentures
3540	Deferred income - long-term
3550	Long-term amounts due to shareholder(s) /director(s) / related parties
3551	Long-term loans due to individual shareholder(s)
3552	Long-term loans due to corporate shareholder(s)

3553	Long-term loans due to director(s)
3554	Long-term loans due to Maltese related parties
3555	Long-term loans due to foreign related parties
3570	Long-term loans due to members [NGO's]
3580	Long-term loans due to joint venture(s)/partnership(s)
3600	Other Long-term liabilities
3601	Long term obligations/commitments/capital leases
3602	Provision for guarantees, warranties, or indemnities
3603	Deferred revenue from incomplete contracts
3604	Deferred tax
3798	Total long term liabilities
3799	TOTAL LIABILITIES
3800	Capital
3801	Ordinary Share Capital
3802	Cumulative Preference Share Capital
3803	Non-Cumulative Preference Share Capital
3804	Other Share Capital
3805	Share Premium Account
3806	Capital Account(s) [Partnerships & self-employed]
3807	Accumulated Fund [NGOs]
3890	Total Capital
3900	Reserves
3901	Revaluation Reserve
3902	Capital Redemption Reserve Fund
3903	General reserve
3904	Special Reserve [BPA]
3905	Retained Earnings
3906	Non-distributable reserves
3950	Total Reserves
3998	TOTAL SHAREHOLDER EQUITY
3999	Total liabilities and shareholder equity
4500	NAME OF THE OPERATING ESTABLISHMENT
4501	OPERATION DESCRIPTION
4502	ACTIVITY NUMBER
5000	Sale of goods and rendering of services
5001	Export Sales
5002	Wholesale Sales
5003	Retail Sales
5004	Sale of goods to related parties
5005	Interdivisional sales
5006	Income from production and / or processing - local
5007	Income from production and / or processing - foreign
5008	Income from production and / or processing - related parties
5009	Income from the rendering of services - local
5010	Income from the rendering of services - overseas
5011	Income from the rendering of services to related parties
5099	Total sales of goods and services
5100	Income from Investments
5101	Interest from Maltese banks
5102	Interest received / receivable from shareholders / directors
5103	Interest received / receivable from related parties
5104	Loan interest - from local sources
5105	Securities interest - from local sources
5106	Interest from other Maltese sources
5107	Interest from foreign banks
5108	Loan interest - from foreign sources

5109	Securities interest - from foreign sources
5110	Interest from other foreign sources
5111	Dividends from Maltese sources
5112	Dividends from foreign sources
5190	Commission Income
5191	Commission income on real estate transactions
5200	Rental income
5201	Real estate rental Income
5202	Income from ground rents / laudemium
5203	Film rental
5204	Vehicle leasing
5250	Amounts received by non-profit making organisations [NPOs]
5251	Membership fees (received)
5252	Donations and gifts received
5253	Gross sales and Income from organizational activities
5280	Realised Gains / (losses) on disposal of fixed assets
5281	Realised gains / (losses) on disposal of intangible assets
5282	Realised gains / (losses) on disposal of tangible assets
5283	Realised gains / (losses) on disposal of immovable property
5284	Realised gains / (losses) on sale of investments
5300	Other Income
5301	Realised Profit / (Loss) on exchange
5302	Unrealised Profit / (Loss) on exchange
5303	Profit / (loss) from joint ventures and partnerships
5304	Realisation of deferred Income
5305	Income from royalties, patents, rights, etc.
5306	Management and administration fees (received / receivable)
5307	Consultancy fees (received / receivable)
5308	Subsidies and grants
5309	Insurance recoveries
5310	Waiver of amounts payable
5311	Bad debt recoveries
5498	Total revenue from other sources
5499	TOTAL REVENUE
5500	Opening stock
5501	Opening stock of raw materials / semi-finished goods
5502	Opening Stock of Work-in-Progress
5503	Opening Stock of Finished Goods
5504	Property held for Development & Resale at beginning of period
5550	Purchases
5551	Imports of Raw Materials / Semi-Finished Goods
5552	Local Purchases of Raw Materials / Semi-Finished Goods
5553	Imports of Finished Goods
5554	Freight, Insurance & Duty on Imported Goods
5555	Local Purchases of Finished Goods
5556	Carriage Inwards
5557	Foreign Purchases
5600	Direct Costs
5601	Direct productive wages
5602	Subcontracting
5603	Hire of Machinery & Equipment
5604	Rent of factory premises
5605	Development expenses
5606	Royalty costs
5607	Stock write down
5608	Depreciation of Industrial Building or Structure

5609 Depreciation of production machinery and equipment
 5610 Depreciation of Factory Plant
 5611 Overhead expenses allocated to cost of sales
5700 Closing stock
 5701 Closing stock of raw materials / semi-finished goods
 5702 Closing Stock of Work-in-Progress
 5703 Closing Stock of Finished Goods
 5704 Property held for Development & Resale at end of period
5998 COST OF SALES
5999 Gross Profit / (Loss)
6000 Advertising and promotion
 6001 Advertising
 6002 Promotion
 6003 Meals and entertainment
 6004 Donations
6020 Wages, Salaries and Employee benefits
 6021 Wages - Regular
 6022 Wages - Casual
 6023 Fringe benefits
 6024 Bonuses and similar incentive compensation
 6025 Directors' salaries and remuneration
 6026 Directors' fees
 6027 Management salaries
 6028 Employer's share of Social Security Contributions
 6029 Social Security Contributions - Self
 6030 Social Security Contributions - Partners
 6031 Social Security Contributions - Directors
 6032 Staff Training & Education
 6033 Staff Safety
 6034 Staff Welfare
 6035 Staff Uniforms
 6036 Group insurance benefits
 6037 Commissions
6099 Sub-contracting and Out-sourcing
6100 Travel Expenses
 6101 Meetings and conventions
6120 Insurance
 6121 Life insurance on executives
 6122 Motor Vehicle(s) Insurance(s)
6140 Office Expenses
 6141 Office stationery and supplies
 6142 Office utilities
 6143 Data processing
6170 Professional fees
 6171 Legal fees
 6172 Accountancy fees
 6173 Audit fees
 6174 Consultancy fees (paid / payable)
 6175 Architect fees
 6176 Appraisal fees
 6177 Brokerage fees
 6178 Management and administration fees (paid / payable)
 6179 Restructuring costs
 6180 Security and exchange commission fees
6200 Licences, permits and membership
 6201 Membership and subscription fees

6202	Franchise fees
6203	Company registration fee
6204	Motor Vehicle(s) Licence(s)
6220	Rental
6221	Property rental
6222	Occupancy costs
6223	Condominium fees
6224	Equipment rental
6225	Motor vehicle rentals
6226	Berthing and moorage (boats)
6227	Storage
6228	Quota rental
6250	Repairs and maintenance
6251	Repairs and maintenance - buildings
6252	Repairs and maintenance - motor vehicles
6253	Repairs and maintenance - boats
6254	Repairs and maintenance - aircraft
6255	Repairs and maintenance - machinery and equipment
6290	Supplies
6291	Loose tools
6292	Shop expense
6293	Uniforms
6294	Laundry
6295	Computer-related expenses
6310	Utilities
6311	Water and Electricity
6312	Fuel costs
6313	Telephone and telecommunications
6314	Garbage removal
6340	Interest and bank charges
6341	Hire Purchase Interest
6342	Overdraft Interest
6343	Bank Loan Interest
6344	Other Interest
6345	Bank Charges
6346	Realised Loss/(Gain) on Exchange
6347	Finance Charges
6348	Credit card charges
6380	Provisions
6381	Unrealised Loss/(Gain) on Exchange
6382	Increase / (Decrease) in Provision for Bad / Doubtful Debts
6383	Provision for Slow Moving or Obsolete Stock
6384	Provision for Diminution in value of Investments
6385	Provision for loan losses
6400	Amortisation of intangible assets
6401	Amortisation of goodwill
6402	Amortisation of formation expenses
6403	Amortisation of royalties, trademarks, patents
6404	Amortisation of research and development
6410	Depreciation of Immovable property
6411	Depreciation of industrial buildings and structures
6412	Depreciation of non-industrial buildings
6413	Depreciation of parking areas
6420	Depreciation of Wasting assets
6421	Depreciation of petroleum and natural gas properties
6422	Depreciation of deferred exploration and development charges

6423	Depreciation of quarries
6430	Depreciation of Tangible Assets
6431	Depreciation of motor vehicles
6432	Depreciation of construction and excavating equipment
6433	Depreciation of tools and dies
6434	Depreciation of catering equipment
6435	Depreciation of Cable Infrastructure
6436	Depreciation of Pipeline Infrastructure
6437	Depreciation of Communication and Broadcasting Equipment
6438	Depreciation of Medical Equipment
6439	Depreciation of Lifts and Escalators
6440	Depreciation of Air-conditioners
6441	Depreciation of Eq't for the production of water or electricity
6442	Depreciation of Electrical and Plumbing Installations etc.
6443	Depreciation of exploration equipment
6444	Depreciation of ships and vessels
6445	Depreciation of shipping equipment
6446	Depreciation of aircraft
6447	Depreciation of transportation vehicles and equipment
6448	Depreciation of computers and electronic equipment
6449	Depreciation of computer software
6450	Depreciation of furniture, fittings and soft furnishings
6451	Depreciation of other plant and machinery
6452	Depreciation of capital leases - buildings
6453	Depreciation of capital leases - machinery & equipment
6454	Depreciation of capital leases - vehicles
6455	Depreciation of capital leases - others
6456	Depreciation of leasehold improvements
6457	Depreciation of other machinery
6600	Other expenses
6601	Bad debts written off
6602	Loan losses
6603	Cash over/short
6604	Warranty expenses
6605	Royalty expenses - resident
6606	Royalty expenses - non-resident
6607	Research and development
6608	General and administrative expenses
6609	Transport Expenses
6610	Formation Expenses written-off
6611	Motor Vehicles Running Costs
6612	Grants
6613	Subsidies
6997	TOTAL OPERATING EXPENSES
6998	Total Expenses
7050	NET INCOME / (LOSS) ON ORDINARY ACTIVITIES BEFORE TAX
7060	Current tax provision
7080	Deferred tax provision
7100	NET INCOME / (LOSS) ON ORDINARY ACTIVITIES AFTER TAX
7200	Extraordinary, exceptional and unusual items
7201	Extraordinary income
7202	Extraordinary charges
7203	Exceptional and unusual items
7204	Prior period adjustments
7205	Unrealised gain/(loss) on revaluation of assets
7206	Extraordinary profit or loss

7207	Tax on extraordinary profit or loss
7500	Net Income / (Loss) for period
7501	Retained earnings brought forward
7502	Dividends proposed during the year
7503	Dividends proposed and paid during the year
7504	Transfer to General Reserve
7505	Transfer to Revenue Reserve
7506	Transfer to Capital Reserves
7507	Transfer to the Incentives and Benefits Reserve [BPA]
7508	Transfer to Other Reserve(s)
7600	RETAINED EARNINGS CARRIED FORWARD