

Brincat Anna at Parlament-MT

From: Manicolo Stefano at NAO
Sent: Monday, 22 September 2025 14:46
To: Brincat Anna at Parlament-MT
Cc: Deguara Charles at NAO; Camilleri Noel at NAO; Mercieca Tanya at NAO; Borg Finn Sharon at NAO; Micallef Christopher at NAO
Subject: An Analysis on Revenue Collection for the Year 2020 - report published by NAO in May 2022

Dear Ms Brincat,

During the Public Accounts Committee (the Committee) meeting held on 16 July 2025, the captioned report was discussed. In this context, the Committee enquired about the nature of the transactions accounted for under 'Other Revenue' by the Customs Department within the Malta Tax and Customs Administration (M.T.C.A.), as reported on page 38 of NAO's Report. Hereunder, please find NAO's reply:

The actual income recorded under **Other Revenue** for the year 2020, which totalled €159,764, was composed of the following two sub-categories:

- European Union (EU) Customs Programme – €92,000
- Miscellaneous Receipts – €67,764

The **EU Customs Programme** consisted of grants received from the EU to support essential cooperation between customs authorities across the Union. It aimed to protect the financial and economic interests of the EU and its Member States, foster a modern and innovative Customs Union that safeguards EU citizens while facilitating growing global trade, enable the joint development and operation of major pan-European IT systems, and establish networks bringing together national officials from across Europe.

The sources of funds credited to the **Miscellaneous Receipts** were those elements that could not be classified under any of the other categories of "Heads of Revenue" appearing in the Financial Estimates and in the CFMS. These included:

- funds recouped by the Legal Section following out-of-court settlements or Court action, which were not classified under Court fines or Import/Excise duties;
- refunds of overpaid or not-due expenditure not incurred in the prevailing year; and
- conscience money.

Kind regards,

Stefan

Stefano Manicolo

Assistant Auditor General
Financial and Compliance Audit Section

National Audit Office
Notre Dame Ravelin, Floriana FRN 1601, Malta



Email: stefano.b.manicolo@gov.mt

Office: +356 22055000

Direct: +356 22055009



Please read our Legal Notice: <http://www.nao.gov.mt/emailpolicy>

Kindly consider your environmental responsibility before printing this e-mail.