

Final Settlement System (FSS) Notice

Electronic Lodgement (submission of FS7 and FS3s data) for 2025

You are being reminded to validate and submit your electronic data to the Malta Tax and Customs Administration by **not later than 15 February 2026**.

Late submission or failure to submit the correct and complete information may be subject to penalties as contemplated by the Final Settlement System Rules (FSS).

Submission of documents or data

If you submit 10 or more FS3s, it is mandatory to validate and submit your data electronically, and in such instances, manual documents are not accepted.

To access the service, the employer, practitioner, or delegated user will need to have authorised access over the P.E. Number as an FSS User (Registration forms are accessible [here](#)). FSS Users require an active E-ID account and set up the Two Factor Authentication to proceed.

For more information on reporting obligations and accessibility matters, you may visit the MTCA reporting obligations webpage [here](#).

Verification of data submitted

All information submitted will be verified and any incorrect or incomplete data will be rejected, and you will be considered as a defaulter until these are re-submitted in the correct manner.

New tax rates and FS4 for 2026

Following the government budget for 2026, note that new rates are available [here](#). Guidelines explaining the eligibility for the married and parent rates with qualifying children is also available [here](#).

Furthermore, an updated version of the FS4 document is available [here](#).

Deactivation as a Payer (P.E. Number)

If during the year you have ceased employing personnel, you are required to deactivate your P.E. Number online, after submitting all the data including that of 2025. Defaulters in past years' submissions or payments are not allowed to deactivate unless they regularise their position.

Social Security and Maternity Fund Rates, basis year 2026

The Class I Social Security and Maternity Fund rates applicable for 2026 are available [here](#).

For more information you may contact us on telephone number 144 or by email to fss.mtca@gov.mt

Commissioner for Tax and Customs

Avviż dwar is-Sistema tal-Final Settlement (FSS)

Sottomissjoni tal-Informazzjoni Elettronika (FS7 u FS3s) tas-sena 2025

Qed tiġi mfakkar biex tivvalida u tissottometti l-informazzjoni elettronika tiegħek lill-Amministrazzjoni tat-Taxxa u d-Dwana ta' Malta **sa mhux aktar tard mill-15 ta' Frar 2026**.

Sottomissjoni tard jew nuqqas li tissottometti l-informazzjoni korretta u kompluta tista' tkun suġġett għal penali kif ikkontemplat mir-Regoli tas-Sistema tal-Final Settlement (FSS).

Sottomissjoni ta' dokumenti jew informazzjoni elettronika

Jekk tissottometti 10 FS3 jew aktar, huwa obbligatorju li tivvalida u tissottometti l-informazzjoni tiegħek elettronicament, u f'każijiet bħal dawn, dokumenti manwali ma jiġux aċċettati.

Biex taċċessa s-servizz, min iħaddem, il-prattikant, jew l-utent delegat irid ikollu aċċess awtorizzat fuq in-numru tal-P.E. bħala Utent tal-FSS (il-formoli tar-registrazzjoni huma aċċessibbli [hawn](#)). L-utenti tal-FSS jeħtieġu kont tal-E-ID attiv u l-awtentikazzjoni ssir ukoll permezz tat-*Two Factor Authentication*.

Għal aktar informazzjoni dwar l-obbligi tar-rappurtar u l-aċċessibilità, tista' żżur is-sit elettroniku tal-MTCA [hawn](#).

Verifika tal-informazzjoni sottomessa

L-informazzjoni kollha sottomessa tiġi i-verifikata u jekk l-informazzjoni hi skorretta jew mhux kompluta, din tiġi irrifjutata, u inti titqies li tkun nqas mill-obbligu tiegħek sakemm din l-informazzjoni terġa tiġi sottomessa korretta u kompluta.

Rati ġodda tat-taxxa u FS4 għall-2026

Wara l-baġit tal-gvern għall-2026, innota li r-rati l-ġodda huma disponibbli [hawn](#). Linji gwida li jispjegaw l-eligibbiltà għar-rati taż-żwieġ u tal-ġenituri bi tfal eligibbli huma wkoll disponibbli [hawn](#).

Barra minn hekk, verżjoni aġġornata tad-dokument FS4 hija disponibbli [hawn](#).

Diżattivazzjoni tan-Numru tal-Pagatur (numru tal-P.E.)

Jekk matul is-sena waqaft timpjega ħaddiema, inti mitlub biex tiddiżattiva n-Numru tal-P.E. mis-sit elettroniku, wara li tissottometti d-data kollha inkluża dik tal-2025. Min naqas fis-sottomissjonijiet jew il-ħlasijiet tas-snin passati ma jithalliex jiddiżattiva sakemm ma jirregolax il-pożizzjoni tiegħu.

Rati tas-Sigurtà Soċjali u tal-Fond tal-Maternità, sena bażi 2026

Ir-rati tal-Ewwel Klassi tas-Sigurtà Soċjali u tal-Fond tal-Maternità applikabbli għall-2026 huma disponibbli [hawn](#).

Għal aktar informazzjoni tista' tikkuntattjana fuq in-numru tat-telefon 144 jew b'imejl fuq fss.mtca@gov.mt

Kummissarju tat-Taxxa u d-Dwana