

## Final Settlement System (FSS) Notice

 144

### FS7 and FS3 Forms for 2025

You are being reminded to submit your end-of-year documents for 2025 (FS7 and FS3) or 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. For more information you may visit the MTCA website on [mtca.gov.mt](http://mtca.gov.mt) and click on the 'Business Tax' section, then navigate to 'FSS System' and onto 'Reporting Obligations' webpage.

In case the number of FS3 forms is less than 10, you may submit the information either manually or electronically. If submitting manually, kindly use the provided barcoded FS7 and the latest version of the FS3 forms. This will enable accurate and efficient processing of the information.

Manual forms being sent by post are to be addressed to the **Malta Tax and Customs Administration, FSS Section, Tigrinja Palazz Level 0, Republic Street, Victoria VCT1015, Gozo**.

### Verification of data submitted

All information submitted will be verified and any incorrect or incomplete documents or 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, the updated rates, the revised FS4 form, and the guidelines outlining eligibility for the married and parent rates with qualifying children are available on the MTCA website. For more information, please visit the 'Business Tax' section, onto the 'FSS System' webpage and navigate the menu.

### 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 on the website.

**For more information you may contact us on telephone number 144 or by e-mail to [fss.mtca@gov.mt](mailto:fss.mtca@gov.mt)**

**Commissioner for Tax and Customs**

Formoli FS7 u FS3 tas-sena 2025

Qed tiġi mfakkar sabiex tissottometti d-dokumenti ta' tmiem is-sena tiegħek għall-2025 (FS7 u FS3) jew l-informazzjoni elettronika lill-Amministrazzjoni tat-Taxxa u d-Dwana ta' Malta **sa mhux aktar tard mill-15 ta' Frar 2026**. F'każ ta' sottomissjoni tard jew jekk tonqos li tissottometti l-informazzjoni korretta u kompluta, tista' tkun sugġett għal penali kif kontemplat mir-Regoli tas-Sistema tal-Final Settlement (FSS).

Sottomissjoni ta' dokumenti jew informazzjoni elettronika

Jekk tissottometti 10 FS3 jew aktar, huwa obligatorju li tivvalida u tissottometti l-informazzjoni tiegħek elettronicament, u f'każijiet bħal dawn, dokumenti manwali ma jiġux aċċettati. Għal aktar informazzjoni tista' żżur is-sit elettroniku tal-MTCA fuq [mtca.gov.mt](http://mtca.gov.mt) u taċċessa l-paġna 'Business Tax', imbagħad 'FSS System' u 'Reporting Obligations'.

F'każ li n-numru ta' formoli FS3 ikun inqas minn 10, tista' tissottometti l-informazzjoni jew manwalment jew elettronicament. Jekk tissottometti manwalment, ġentilment uża l-FS7 ipprovdut bil-barcode u l-aħħar verżjoni tal-formola FS3. Dan ser jiffaċilita l-ipproċessar tal-informazzjoni b'mod preċiż u effiċjenti.

Formoli manwali li jintbagħtu bil-posta għandhom jiġu indirizzati lill-**Amministrazzjoni tat-Taxxa u d-Dwana ta' Malta, Sezzjoni FSS, Tiġrija Palazz Livell 0, Triq ir-Repubblika, Rabat VCT1015, Għawdex**.

Verifika tal-informazzjoni sottomessa

L-informazzjoni kollha sottomessa tiġi verifikata u dokumenti jew informazzjoni mhux kompluti jew mhux korretti jiġu rifjutati, u inti tkun qed titqies li nqas mill-obbligu tiegħek sakemm din l-informazzjoni terġa' tiġi sottomessa b'mod korrett.

Rati godda tat-taxxa u FS4 għall-2026

Wara l-Baġit tal-Gvern għall-2026, ir-rati aġġornati, il-verżjoni riveduta tal-formola FS4, u l-linji gwida dwar l-eligibbiltà għar-rati tal-miżżewġin u tal-ġenituri bi tfal eligibbli huma disponibbli fuq is-sit tal-MTCA. Għal aktar informazzjoni, żur il-paġna 'Business Tax', 'FSS System' u aghżel il-menu rilevanti.

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

Jekk matul is-sena tkun waqft timpjega haddiema, inti mitlub tiddiżattiva n-Numru tal-P.E. mis-sit elettroniku, wara li tissottometti l-informazzjoni kollha inkluża dik tal-2025. Min naqas fis-sottomissjonijiet jew il-hlasijiet 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 jinsabu fuq is-sit elettroniku.

**Għal aktar informazzjoni tista' tikkuntattjana fuq in-numru tat-telefon 144 jew b'imejl fuq [fss.mtca@gov.mt](mailto:fss.mtca@gov.mt)**