

Online VAT Refund Guide – VAT Refund (EU 8th Directive)

Software Development – Manual Guide

Date: 26/07/2010

Version: 2.0

VAT Refund Submission

Obtaining an e-ID & Certificate to access e-VAT Services

⇒ You must have an e-ID to use the Online VAT Services

The e-ID, or electronic identity, is trusted authentication mechanism for citizens and businesses to identify themselves to electronically access services from access the government, including the online VAT Services

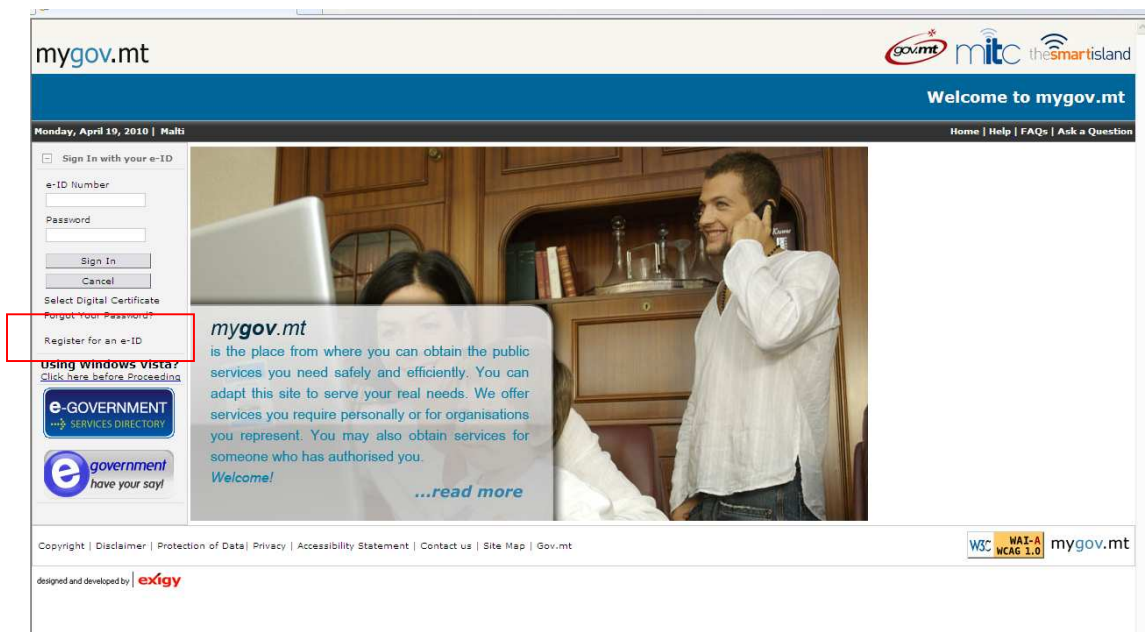
For this reason it is very important to apply for the e-ID in order to be able to submit VAT Refund online.

⇒ How to register for your e-ID

The full procedure on how to register and activate your e-ID can be found on:

<http://www.mygov.mt>

By clicking on the “Register for an e-ID” link, a screen with step by step instructions will display with all the information on what one has to do and what is required in order to obtain, register and start making use of the e-ID.

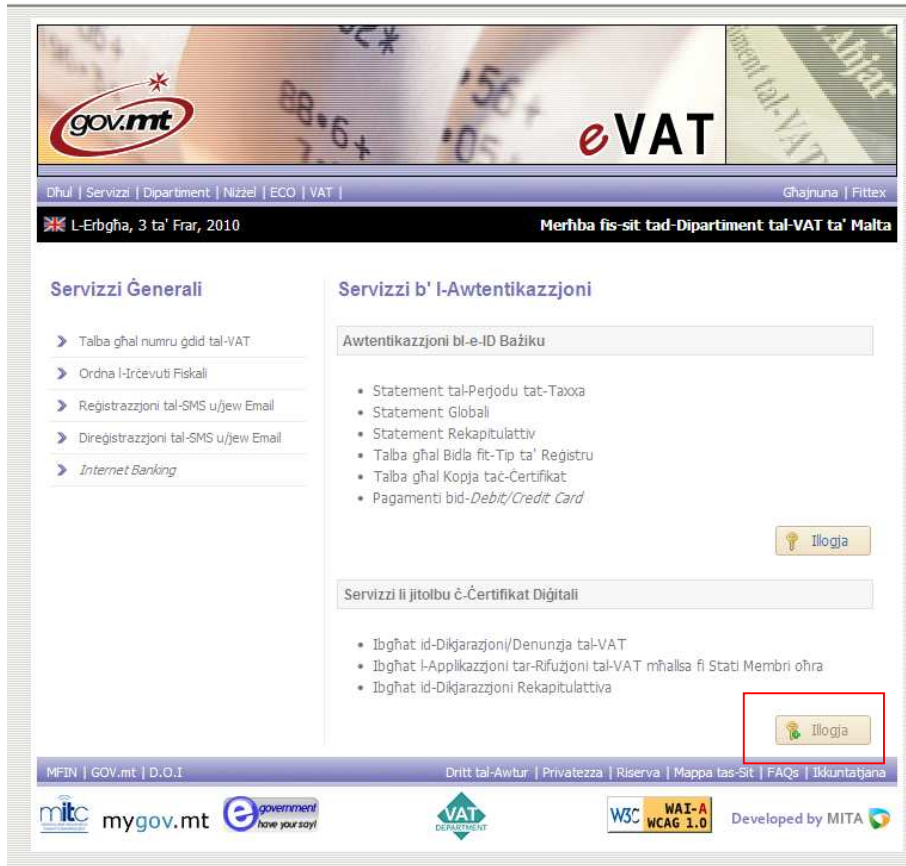


⇒ How to apply and download a Digital Certificate

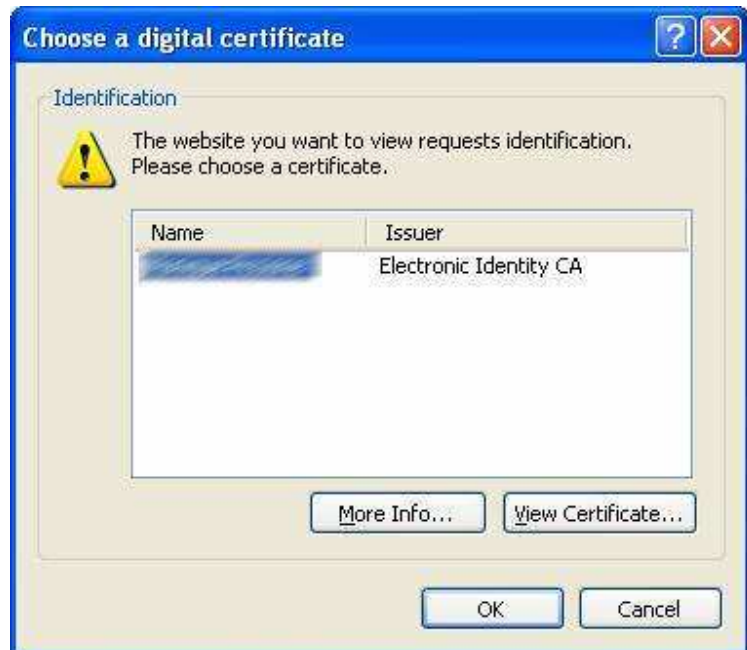
The full procedure on how to apply and download a Digital Certificate can be found

<http://www.mygov.mt>

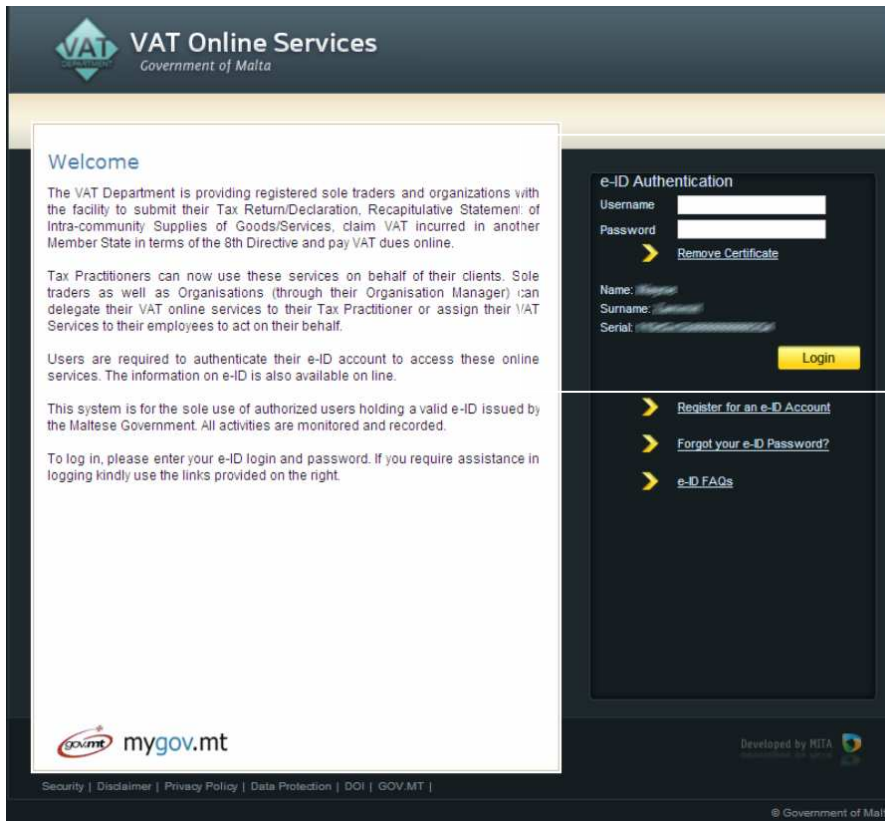
⇒ Visit vat.gov.mt then select Services Page as shown below:



One will now have to click the login button & a window will pop up if one has the e-id certificate installed on the local machine. After seeing the window where one has to choose a digital certificate he/she must select the e-id certificate as shown below:



Step 1: Input your e-ID username & password and click “Login”. Make sure you login with an e-ID certificate.

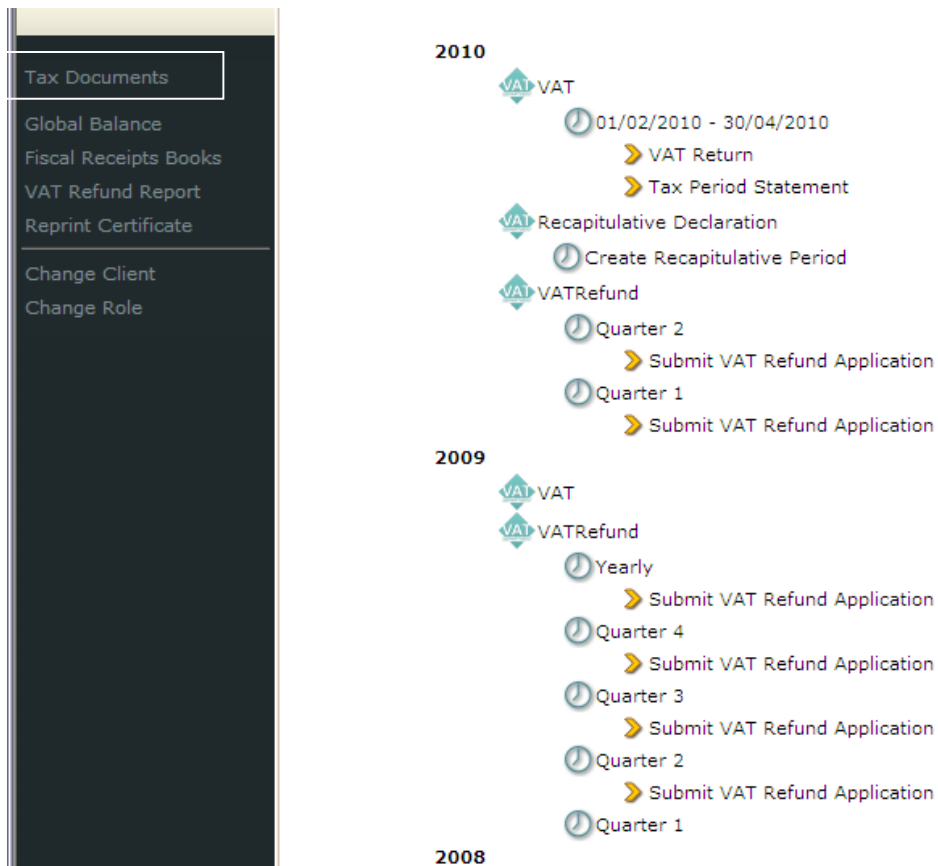


Step 2: Once successfully logged in, the submission of the VAT Refund can be done by selecting one of the roles as shown below:



Step 3:

Click on the Tax Documents from the menu bar on the left hand side of the screen, to use the VAT Refund Service for the relevant period.



Note:

- ⇒ **Submit VAT Refund Application** – User creates a new application for that year/quarter
- ⇒ **Edit VAT Refund Application** – Since this is application is still not sent yet , one can edit the respective details.
- ⇒ **VAT Refund Application (Send to EU Countries)** –VAT Refund Application has been submitted to refunding member state.

Step 4:

Business Details is automatically loaded from the data available to VAT Dept.

- ✓ Fill up the Local Bank Account Name & IBAN & BIC. (Note: IBAN (first two characters) may have a prefix other than MT if the applicant wishes to receive the refund in an foreign account)
- ✓ Email has to be filled in order to receive acknowledgement letter on submission of application.

After filling the necessary details one will have to select the country from the bottom part of the webpage in order to add new invoices. When selecting a country, the user will be transferred to a new page were details of invoices can be entered.

Application for VAT Refund

Applicant:	
VAT Number: <input type="text"/>	Refund Period 01/01/2009 to 31/12/2009
Name: <input type="text"/>	Rep Tel No: <input type="text"/>
Address: <input type="text"/>	Tel.No: <input type="text"/>
Email: <input type="text"/>	

Local Bank Account:	
Owner Name: <input type="text" value="My Local Bank"/>	Owner Type: <input type="text" value="Representative"/>
IBAN Code: <input type="text" value="MT23478234907234903742"/>	BIC Code: <input type="text" value="KEBEBEBEBE"/>
Currency: <input type="text" value="EUR"/>	

Country:			
Austria	Finland	Latvia	Slovakia
Belgium	France	Lithuania	Slovenia
Bulgaria	Germany	Luxembourg	Spain
Cyprus	Greece	Netherlands	Sweden
Czech Republic	Hungary	Poland	United Kingdom
Denmark	Ireland	Portugal	
Estonia	Italy	Romania	

I declare that all the entered details and information are true, correct and complete.

Step 5:

Once the country is selected, the invoices 'must be filled in as (shown below):

Different Types of Invoices:

- ✓ Import
- ✓ Purchases
- ✓ Purchases (Simplified Invoice)

Name/Surname/Building fields cannot be left blank, In the case of a Company; the Name/Surname should be filled in by repeating the Company name. If no building name or number is available, the Company name must also be repeated in this field.

Application for VAT Refund

Back

VAT Refund Detail:

Type of Invoice: Purchase Reference No:

Issuing Date: 26/07/2010 Currency Code: EUR

EU Supplier

Traders... New/Edit

Primary Goods

Code: Select Code Clear

Transaction Description

Taxable Amount:

VAT Amount:

Pro-Rata Rate: 100 %

Refund Claimed:

Add

Luxembourg

Total Claim
EUR 0

To create a new Trader one must click the New/Edit Button where a pop up appears so one can create a new trader and can be used for other invoices.

Add/Edit Trader Details

Name:

Surname:

Building:

Street:

City:

PostCode:

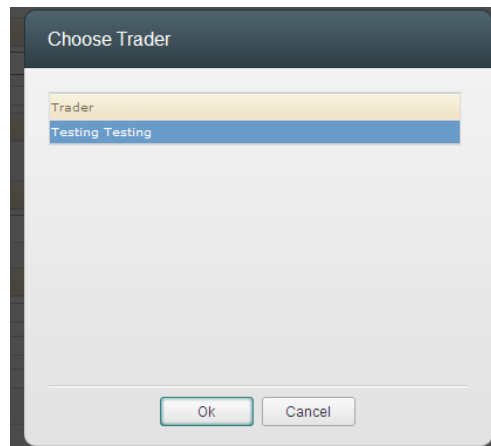
Country: Luxembourg

Tel No:

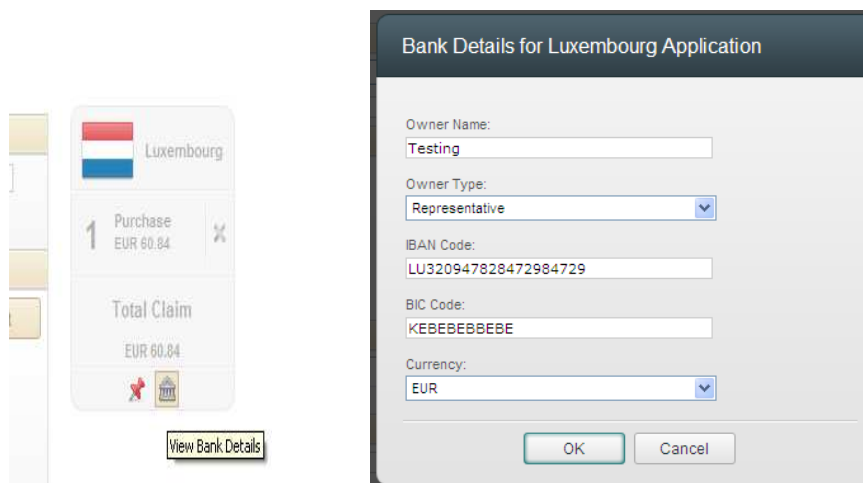
VAT No:

Ok Cancel

If trader already exists one can click the trader button where a pop will appear with a list of traders created and one can select one of them and click ok which will automatically populate them.



If one wants to receive the refund but not from his/her local Bank Account, one will have to click the icon which can be found on the right under the invoices as shown below



In this example, since Luxembourg was selected, the IBAN First two Code was automatically set to the corresponding country code being "LU". This Because the taxable person making the claim have a bank account in LU & would like that to be refunded in LU instead of MT.

Selecting the Goods Description – Click on drop down list "Select Code" as shown below, and select the goods from the provided list.

Code:	Select Code
1 Fuel	1 Fuel
Transaction Description	2 Hiring of means of transport
Taxable Amount:	3 Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)
VAT Amount:	4 Road tolls and road user charge
Pro-Rata Rate	5 Travel expenses, such as taxi fares, public transport fares

Step 6:

After that the invoice details have been filled in, click on the “add” button. On doing so, an updated list of keyed in invoices will appear on the right side. (as shown below).



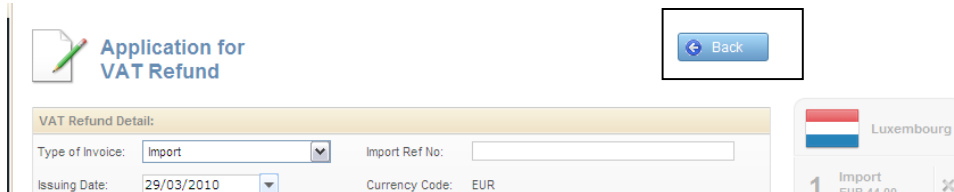
Step 7:

If another invoice, needs to be added to the same country. Step 3 and Step 4 must be repeated.

If ready from inputting detail, one has to attach a copy of the invoices. A 5 MB limit exists. (See Step 9 where one can see how to attach invoices.)

Step 8:

If another invoice needs to be added to a different country, the “back” button must be clicked and the other country can be selected and steps 5 & 6 can be repeated.



Country:			
Austria	Finland	Latvia	Slovakia
Belgium	France	Lithuania	Slovenia
Bulgaria	Germany	<input checked="" type="checkbox"/> Luxembourg	Spain
Cyprus	Greece	Netherlands	Sweden
Czech Republic	Hungary	Poland	United Kingdom
Denmark	Ireland	Portugal	
Estonia	Italy	Romania	

Note:

In the case when a yellow icon appears next to the member state, this means that the invoices have already been keyed in for that member state.

Step 9:

When adding new invoices one can attach invoices by clicking the “Attach icon ” button as shown below:

The screenshot shows a web application interface for 'Application for VAT Refund'. The user is logged in as 'Sacco Richard [80984M]'. The left sidebar contains navigation options: Tax Documents, Global Balance, Fiscal Receipts Books, VAT Refund Report, Reprint Certificate, Change Client, and Change Role. The main form area is titled 'Application for VAT Refund' and includes a 'Back' button. The 'VAT Refund Details' section contains fields for 'Type of Invoice' (set to 'Purchase'), 'Reference No.', 'Issuing Date' (26/07/2010), and 'Currency Code' (EUR). Below this is the 'EU Supplier' section with 'Traders...' and 'New/Edit' buttons. The 'Primary Goods' section has a 'Code' dropdown (set to 'Select Code') and a 'Clear' button. The 'Transaction Description' section includes 'Taxable Amount', 'VAT Amount', 'Pro-Rata Rate' (100 %), and 'Refund Claimed' fields. An 'Add' button is at the bottom of this section. On the right, a summary box shows the Luxembourg flag, 'Purchase EUR 60.00', and 'Total Claim EUR 60.00'. A 'View Attachments' button is located below the summary box.

After clicking the attach invoice a file dialog will appear where one will have to select the file to be uploaded. On successfully uploading of the invoice, the latter should appear in the attachment list: (shown below)



One can delete attachments by clicking the delete icon “x” as shown in screenshot:



Step 10:

Once all invoice details have been keyed in, the back button must be clicked. To finalize submit all recorded invoices, click on “Confirm application” button.

Note when clicking “confirm application” one should receive the acknowledgement letter of the VAT Refund

Application for VAT Refund

Applicant:

VAT Number: [redacted] Refund Period 01/01/2009 to 31/12/2009

Name: [redacted] Rep Tel No: [input field]

Address [redacted] Tel.No: [redacted] [input field]

Email: [redacted] [input field]

Local Bank Account:

Owner Name: My Local Bank Owner Type: Representative

IBAN Code: MT23478234907234903742 BIC Code: KEBE888888

Currency: EUR

Country:

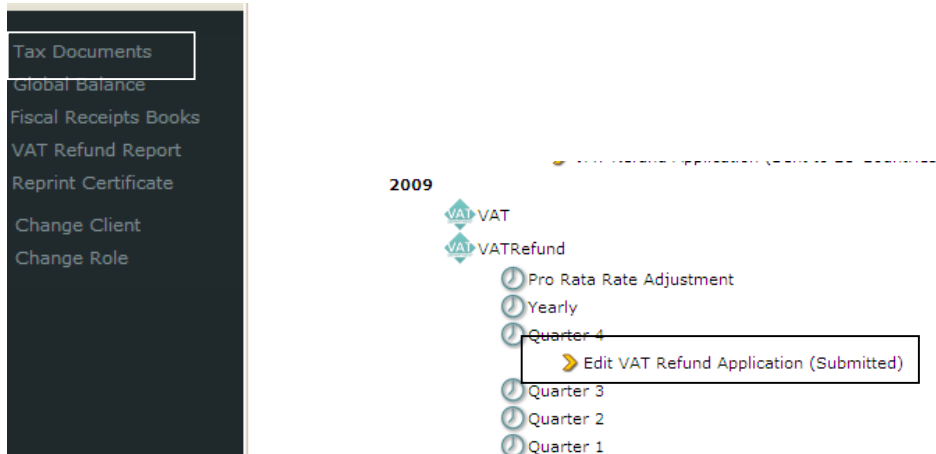
Austria	Finland	Latvia	Slovakia
Belgium	France	Lithuania	Slovenia
Bulgaria	Germany	<input checked="" type="checkbox"/> Luxembourg	Spain
Cyprus	Greece	Netherlands	Sweden
Czech Republic	Hungary	Poland	United Kingdom
Denmark	Ireland	Portugal	
Estonia	Italy	Romania	

I declare that all the entered details and information are true, correct and complete.

mygov.mt

Step 11: Editing Vat Refund Application

Select taxpayer then choose year/quarter of application already submitted and select Edit VAT Refund Application as shown below:



Since the application was already submitted a yellow icon appears next to the member state therefore one can click on the member state to modify/add invoices on the chosen member state.

Application for VAT Refund

Applicant:	
VAT Number:	Refund Period 01/01/2009 to 31/12/2009
Name:	Rep Tel No:
Address:	Tel.No:
Email:	

Local Bank Account:	
Owner Name: My Local Bank	Owner Type: Representative
IBAN Code: MT23478234907234903742	BIC Code: KEBEBEBE
Currency: EUR	

Country:			
Austria	Finland	Latvia	Slovakia
Belgium	France	Lithuania	Slovenia
Bulgaria	Germany	Luxembourg	Spain
Cyprus	Greece	Netherlands	Sweden
Czech Republic	Hungary	Poland	United Kingdom
Denmark	Ireland	Portugal	
Estonia	Italy	Romania	

I declare that all the entered details and information are true, correct and complete.

If one wants to amend the details of a submitted invoice from an application, this can be done by selecting the particular invoice that can be found on the right side, and the corresponding details will be shown, where they can be changed as needed. When these details have been changed accordingly, click the “add” button to re-submit the invoice with the updated details. At this point click the “back” button and re-confirm the invoices details by clicking the “confirm application”.

