



OFFICE OF  
THE COMMISSIONER  
FOR REVENUE

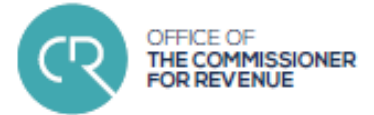
# SUBMISSION OF END-OF YEAR FSS DATA February 2019

Noel Agius  
e-Business Unit, Operations Directorate

# Topics

- Legal Framework
- Electronic Identity (e-ID)
- Authorisation (CFR forms)
- Service Access
- Data Structure & format
- FSS Files Submission Processes
- Common Errors
- Online FS5 payments
- Support

# Online Service Benefits



- On-Line validations ensure that the data submitted is error free
- Correct submissions and payments are acknowledged instantly, or
- immediate error report provided
- Improved security and confidentiality in the submission of the information
- History log, tools and information available any time, anywhere

# Legal Framework



- **Final Settlement System (FSS) Rules**
  - *“Every payer shall, by the **15th February of every year**, submit to the Commissioner a complete and correct Payer’s Annual Reconciliation Statement [...], such annual reconciliation statement shall be submitted on a form supplied or approved by the Commissioner” (Rule 22)*
  - Failure to abide to Rule 22 may be subject to additional tax of €200 per year of default apart from other enforcement actions as contemplated by the Income tax Acts
- **Electronic Communication Guidelines**
  - <https://cfr.gov.mt/en/eServices/Documents/ecommguidelines.pdf>

# Legal Framework



- CfR Circular to Employers, January 2018



FSS Section Tel: 153



Final Settlement System (FSS) Notice

FS3 and FS7 Forms for 2017

**As from next year, that is when submitting the FSS forms for the year 2018, if you submit more than 9 FS3 forms you will be requested to use our online service.**

# Electronic Identity (e-ID)



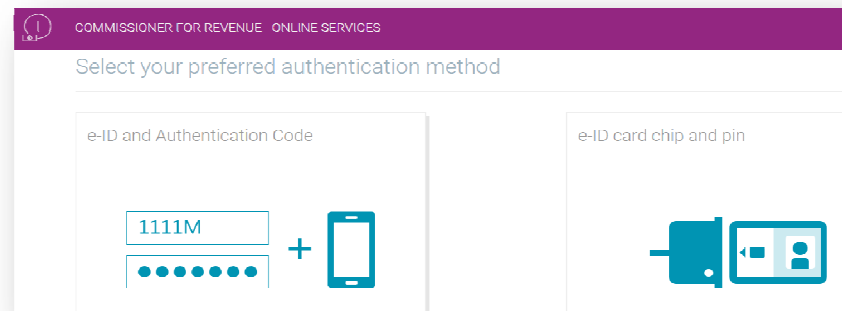
- *“The e-ID, or electronic identity, is a trusted authentication mechanism for citizens and businesses to identify themselves to electronically access services from across government.”*

[mygov.mt](https://mygov.mt)

- **Access & Authentication**
  - Log-in Name (Malta ID number)
  - Case Sensitive Password
  - Authentication Code / ID Card Chip and Pin

# Electronic Identity (e-ID)

- Access & Authentication
  - Log-in Name (Malta ID number)
  - Case sensitive Password
  - Authentication Code / ID Card Chip and Pin



# Electronic Identity (e-ID)



- Support, Malta office

## **e-ID Registration Office Helpdesk**



Address: Identity Malta Agency  
Gattard House - Electronic Identity Office  
National Road  
Blata l-Bajda, Malta



Email: [info@mygov.mt](mailto:info@mygov.mt)



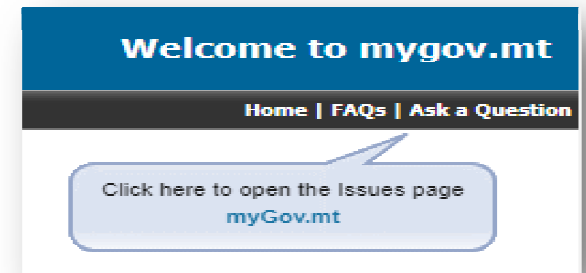
Telephone: 25904300

Mondays to Friday 0800hrs - 1400hrs

Wednesdays 0800hrs - 1400hrs, 1500hrs-1800hrs

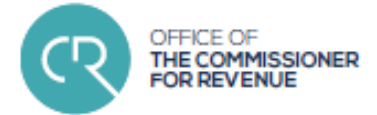
Saturdays 0800hrs - 1100hrs

Ask a Question functionality in myGov portal





# Electronic Identity (e-ID)



- Support, Gozo office  
**e-ID Registration Office Helpdesk**



Address: Identity Malta Agency  
28 A,  
St Francis Square  
Victoria Gozo

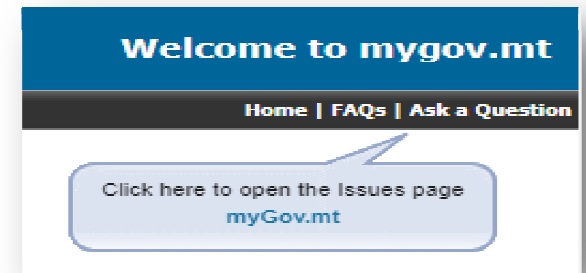


Email: [info@mygov.mt](mailto:info@mygov.mt)



Telephone: 21556317  
Mondays to Friday 07300hrs - 1400hrs  
Wednesdays 0730hrs - 1400hrs, 1500hrs-1800hrs  
Saturdays 0730hrs - 1100hrs

Ask a Question functionality in myGov portal



# Authorisation

- Electronic communications may be made through the services of a registered tax practitioner or any other person as appointed by the employer
- Relevant forms:
  - CFR01
  - CFR02
  - CFR03
  - CFR06

Electronic communications with the Revenue Departments

Contents	
Introduction	1
Taxpayers and taxable persons	1
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Tax practitioners	3
Corporate services providers	3
Registration of tax representatives	3
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**Introduction**

These guidelines lay down the procedures to be used by persons wishing to use electronic services for the purpose of filing statutory returns and other forms to the Inland Revenue Department and to the Value Added Tax Department. These procedures apply to the electronic submission of the forms listed in the Table below.

The Table includes forms that may be filed electronically by, or on behalf of, taxpayers and taxable persons in connection with their own tax and VAT affairs (Parts A and B), as well as forms that the law requires from employers (Part C), notaries (Part D) and other third parties (data providers) (Part E).

Electronic communications may be made through the services of a representative appointed by the taxpayer, taxable person, employer or data provider concerned. In certain cases, the appointment of a representative is compulsory, as explained below.

**Employers**

Employers who wish to submit the FSS forms electronically must first be registered for this purpose with the Commissioner for Revenue by filing the Form CFR02. Through this form

<https://cfr.gov.mt/en/eServices/Documents/ecommguidelines.pdf>

# Authorisation

- CFR01

- Application for registration as a tax representative, indicating the representative's relevant qualifications. Applications by firms and other legal persons are to be signed by duly authorised directors/partners and must indicate the sub-users
- A tax practitioner is a person who is either:
  - An accountant or accountancy firm;
  - A member of the Malta Institute of Taxation;
  - Any person recognised as such by the Commissioner
- A Practitioner Registration Number (PRN) is provided by CfR identifying the particular Practitioner

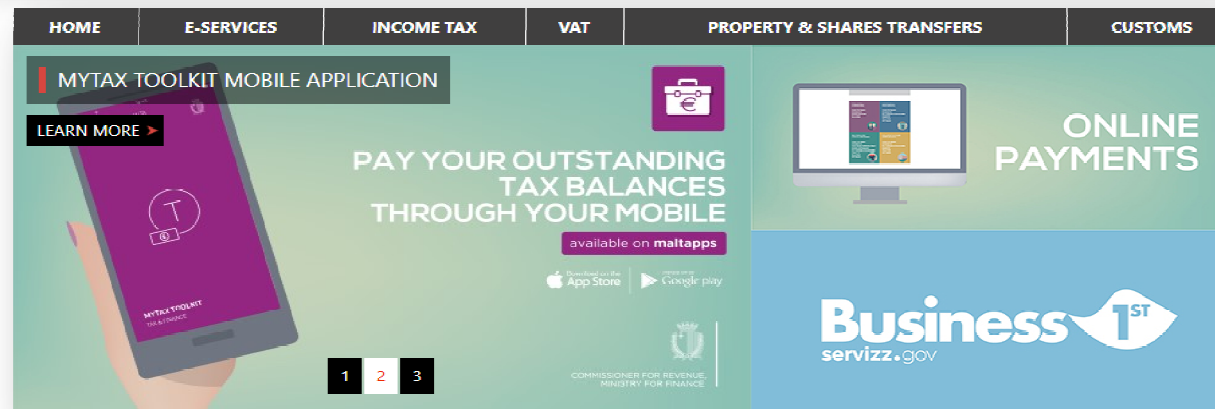
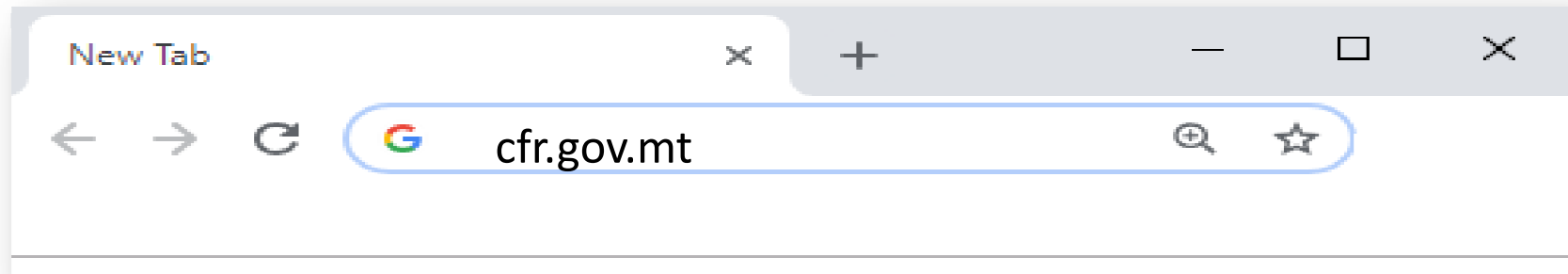
# Authorisation

- CFR02
  - Appointment of a registered tax representative by the employer, indicating the category of services to which it applies and the representative's registration reference. Appointments by employers who are firms/legal persons are to be signed by duly authorised directors/partners

# Authorisation

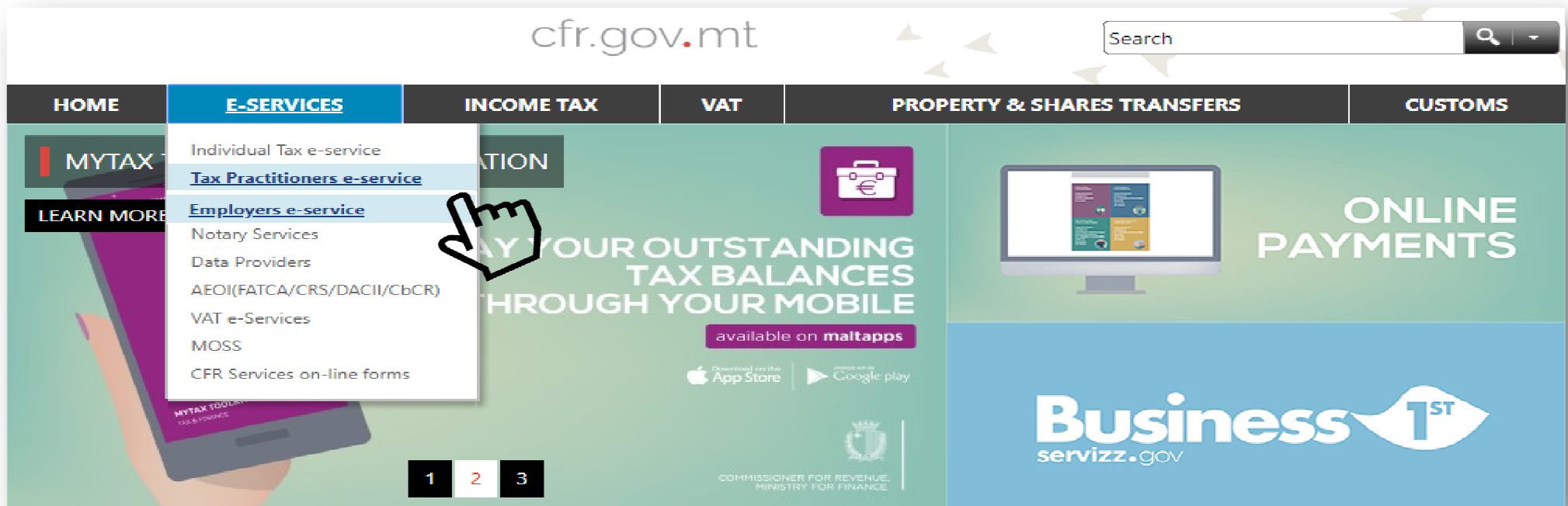
- CFR03
  - Application for registration for those persons who wish to make use of the online services for FSS (and VAT) without appointing a registered tax representative. The application must indicate the authorised users who will use the service
- CFR06
  - Termination of an authorisation of a tax representative

# Service Access



A banner for the MYTAX TOOLKIT MOBILE APPLICATION. The banner is divided into two main sections. The left section features a hand holding a smartphone displaying the MYTAX TOOLKIT app interface. Text includes 'MYTAX TOOLKIT MOBILE APPLICATION', 'LEARN MORE >', 'PAY YOUR OUTSTANDING TAX BALANCES THROUGH YOUR MOBILE', 'available on malteapps', and logos for the App Store and Google Play. The right section features a computer monitor displaying the online payment interface, with the text 'ONLINE PAYMENTS'. At the bottom right, the 'Business servizz.gov' logo is displayed. A small navigation bar at the top of the banner includes 'HOME', 'E-SERVICES', 'INCOME TAX', 'VAT', 'PROPERTY & SHARES TRANSFERS', and 'CUSTOMS'. A small '1 2 3' indicator is visible at the bottom left of the banner.

# Service Access



The screenshot shows the website [cfr.gov.mt](http://cfr.gov.mt) with a search bar and navigation tabs for HOME, E-SERVICES, INCOME TAX, VAT, PROPERTY & SHARES TRANSFERS, and CUSTOMS. The E-SERVICES menu is open, listing the following options:

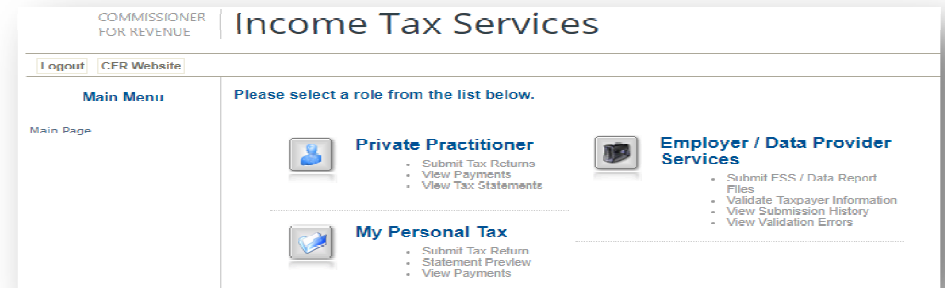
- Individual Tax e-service
- Tax Practitioners e-service**
- Employers e-service**
- Notary Services
- Data Providers
- AEOI(FATCA/CRS/DACII/CbCR)
- VAT e-Services
- MOSS
- CFR Services on-line forms

The 'Tax Practitioners e-service' and 'Employers e-service' items are highlighted with a hand cursor icon. Below the menu, there is a banner for 'PAY YOUR OUTSTANDING TAX BALANCES THROUGH YOUR MOBILE' with 'available on maltapps' and download links for the App Store and Google Play. To the right, there is a section for 'ONLINE PAYMENTS' with a computer monitor icon and the 'Business 1<sup>ST</sup> servizz.gov' logo. At the bottom of the page, there are three numbered tabs: 1, 2, and 3.

# Roles



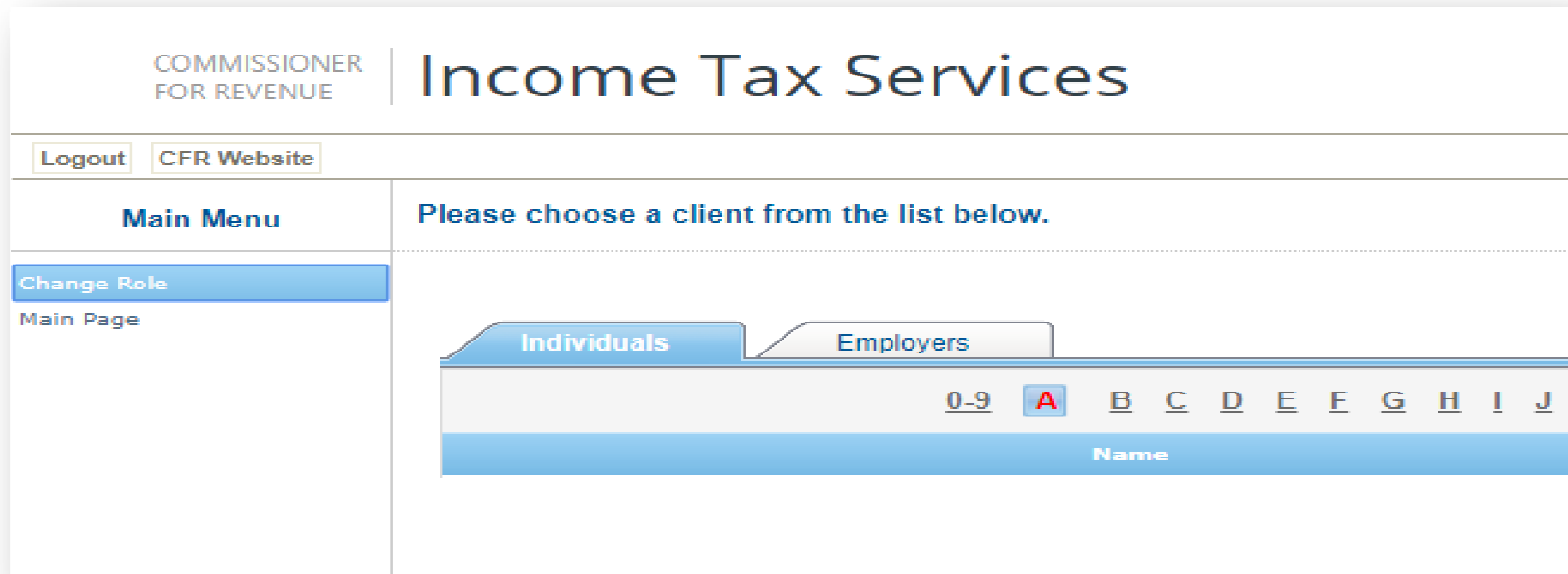
- My Personal Tax
- Private Practitioner
- Employed Practitioner
- Employer/Data Provider Services





# Roles

- Accessing your client list



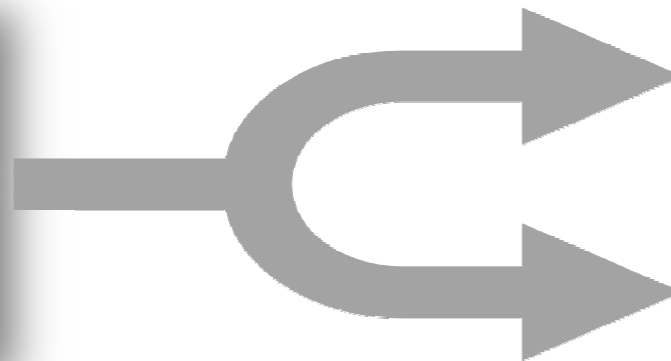
The screenshot displays the 'Income Tax Services' web application interface. At the top, the header includes 'COMMISSIONER FOR REVENUE' and 'Income Tax Services'. Below the header, there are links for 'Logout' and 'CFR Website'. A 'Main Menu' sidebar on the left contains 'Change Role' (highlighted) and 'Main Page'. The main content area prompts the user to 'Please choose a client from the list below.' It features two tabs: 'Individuals' (selected) and 'Employers'. Below the tabs is a navigation bar with letters '0-9' and 'A' through 'J', where 'A' is highlighted in red. A blue bar labeled 'Name' is positioned below the navigation bar.

# Roles

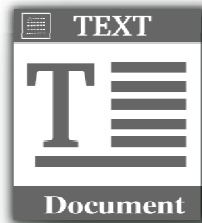
- Employers' menu
  - submit FSS files
  - view submission results
  - submit and pay the monthly FS5
  - view FSS payments
  - validate ID numbers
  - validate NI numbers

# Data Structure & Format

- **Step 1** : generate the lodgement files through your payroll software



# Data Structure & Format



PE number.F3.YY

PE number.SS.YY

- Notepad

File Edit Format View Help

```
2018|BORG|11111M|A00000000|01012018|31122018|20000|0|0|0|800|0|2275|0|0|120|3895.84|58.24|123456|31122018|390590
2018|SMITH|626666666|B11111111|01072018|31122018|0|1800|0|0|0|0|0|270|0|0|0|13.52|123456|31122018|340621
2018|ABELA|22222M|C22222222|33333M|01012018|31122018|80000|0|0|0|0|0|28000|0|0|0|0|123456|31122018|355978
2018|MUSCAT|44444M|D55555555|01012018|31122018|18000|0|5000|0|0|0|1170|2408|0|0|0|3200.08|48.76|123456|31122018|411980
2018|ZAMMIT|77777G|A88888888|01012018|31122018|0|2500|0|0|0|0|0|0|0|0|0|123456|31122018|298901
```

# Data Structure & Format



F3 File

DATA		
YEAR	GROSS MAIN EMOLUMENTS	PART TIME TAX DEDUCTIONS
SURNAME	GROSS PART TIME EMOL.	TAX ARREARS
ID/IT NUMBER	FRINGE BENEFITS CAT.1	TAX SHARE OPTIONS
NI NUMBER	FRINGE BENEFITS CAT.2	SOCIAL SECURITY CONTS.
SPOUSE ID/IT NUMBER	FRINGE BENEFITS CAT.3	MATERNITY FUND CONTS.
PERIOD FROM	FRINGE SHARE OPTIONS	PE NUMBER
PERIOD TO	NTCCA	DATE
MAIN TAX DEDUCTIONS		CHECKSUM

### F3 DATA FILE

YEAR <b>YYYY format</b>	GROSS MAIN EMOLUMENTS <b>whole numbers, no cents</b>	PART TIME TAX DEDUCTIONS <b>whole numbers, no cents</b>
SURNAME <b>up to 25 valid characters</b>	GROSS PART TIME EMOL. <b>whole numbers, no cents</b>	TAX ARREARS <b>whole numbers, no cents</b>
ID/IT NUMBER <b>valid ID or 9 digit IT no.</b>	FRINGE BENEFITS CAT.1 <b>whole numbers, no cents</b>	TAX SHARE OPTIONS <b>whole numbers, no cents</b>
NI NUMBER <b>valid NI no.(optional)</b>	FRINGE BENEFITS CAT.2 <b>whole numbers, no cents</b>	SOCIAL SECURITY CONTS. <b>numeric- may include cents</b>
SPOUSE ID/IT NUMBER <b>valid ID or 9 digit IT no.</b>	FRINGE BENEFITS CAT.3 <b>whole numbers, no cents</b>	MATERNITY FUND CONTS. <b>numeric- may include cents</b>
PERIOD FROM <b>DDMMYYYY</b>	FRINGE SHARE OPTIONS <b>whole numbers, no cents</b>	PE NUMBER <b>valid PE number</b>
PERIOD TO <b>DDMMYYYY</b>	NTCCA <b>whole numbers, no cents</b>	DATE <b>DDMMYYYY</b>
MAIN TAX DEDUCTIONS <b>whole numbers, no cents</b>		CHECKSUM <b>security number</b>

# Data Structure & Format



SS File

DATA		
YEAR	NUMBER OF WEEKS	UNPAID FROM
SURNAME	CATEGORY	UNPAID TO
ID/IT NUMBER	PAYEE CONTRIBUTIONS	UNPAID WEEKS
BASIC WEEKLY WAGE	PAYER CONTRIBUTIONS	PE NUMBER
MATERNITY FUND CONTRIBUTIONS	CHECKSUM	

# Data Structure & Format

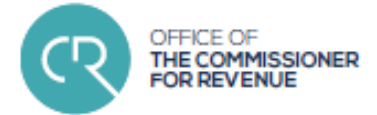


## SS DATA FILE

YEAR <b>YYYY format</b>	NUMBER OF WEEKS <b>max 2 digits (up to 53)</b>	UNPAID FROM <b>YYYY format</b>
SURNAME <b>up to 25 valid characters</b>	CATEGORY <b>alphacharacter A-F</b>	UNPAID TO <b>YYYY format</b>
ID/IT NUMBER <b>valid ID or 9 digit IT no.</b>	PAYEE CONTRIBUTIONS <b>numeric- may include cents</b>	UNPAID WEEKS <b>max 2 digits</b>
BASIC WEEKLY WAGE <b>numeric- may include cents</b>	PAYER CONTRIBUTIONS <b>numeric- may include cents</b>	PE NUMBER <b>valid PE number</b>
MATERNITY FUND CONTRIBUTIONS <b>numeric- may include cents</b>	CHECKSUM <b>security number</b>	



# Submitting FSS files through CFR portal



- **Step 2** : input FS7 data

COMMISSIONER FOR REVENUE

Logout CFR Website

**Main Menu**

- Submit FSS Files**
- View FSS Results
- View FSS Payments
- FSS
- Validate IDs
- Validate NIs
- Change Client
- Change Role
- Main Page

Final Settlement System - Submission of FSS End-of-Year Documents

Payer Information

Year: 2017

I have you paid or reimbursed the cost of Childcare facility for the benefit of the Employer? No

Are you reporting any share options / awards income taxed at 15% in the FSSs for this year? No

**Gross Emoluments**

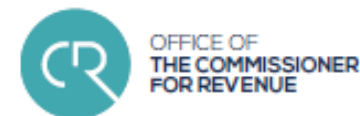
Gross Emoluments (FSS Main or FSS Other applies)	0
Gross Emoluments (FSS Part-time method applies)	0
Fringe Benefits - Excluding Share Options (Total of all Categories less any Non-Taxable Car Allowances)	0
Share Options fringe benefits taxed at 15%	0
<b>Total Gross Emoluments and Fringe Benefits</b>	<b>0</b>

**Tax Deductions due as per FSS's attached**

Tax Deductions (FSS Main or FSS Other applies)	0
Tax Deductions (FSS Part-time method applies)	0
Tax Arrears Deductions (as per amount on PCU2 (A))	0
15% tax on Share Options	0
<b>Total Tax Deductions</b>	<b>0</b>

**FS7**

# Submitting FSS files through CFR portal



**Final Settlement System - Submission of FSS End-of-Year Documents**

**Payer Information**

Year	2017	
Have you paid or reimbursed the cost of Childcare Facility for the benefit of the Employer?	No	1
Are you reporting any share options / awards income taxed at 15% in the FSSs for this year?	No	

**Gross Emoluments**

Gross Emoluments (FSS Main or FSS Other applies)	0
Gross Emoluments (FSS Part-time method applies)	0
Fringe Benefits - Excluding Share Options (Total of all Categories less any Non-Taxable Car Allowances)	0
Share Options fringe benefits taxed at 15%	0
<b>Total Gross Emoluments and Fringe Benefits</b>	<b>0</b>
Tax Deductions due as per FSS's attached	
Tax Deductions (FSS Main or FSS Other applies)	0

FS3 Export File	<input type="button" value="Choose File"/> No file chosen
SSC Export File	<input type="button" value="Choose File"/> No file chosen
	<input type="button" value="Submit"/> <input type="button" value="Test"/>

# Submission Results

COMMISSIONER FOR REVENUE | Income Tax Services

Logout | CFR Website

Main Menu

- Taxpayer Mailbox
- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
- PT Reduction Form
- Submit FSS Files
- View FSS Results
- View FSS Payments
- Employee Registration
- FS5
- Validate IDs
- Validate NIs
- Shareholder Reg
- View Shareholder Sub
- Accounting Period
- DDT10
- Shareholder List
- Change Client

View FSS results File

Drag a column header here to group by that column

2017 PE

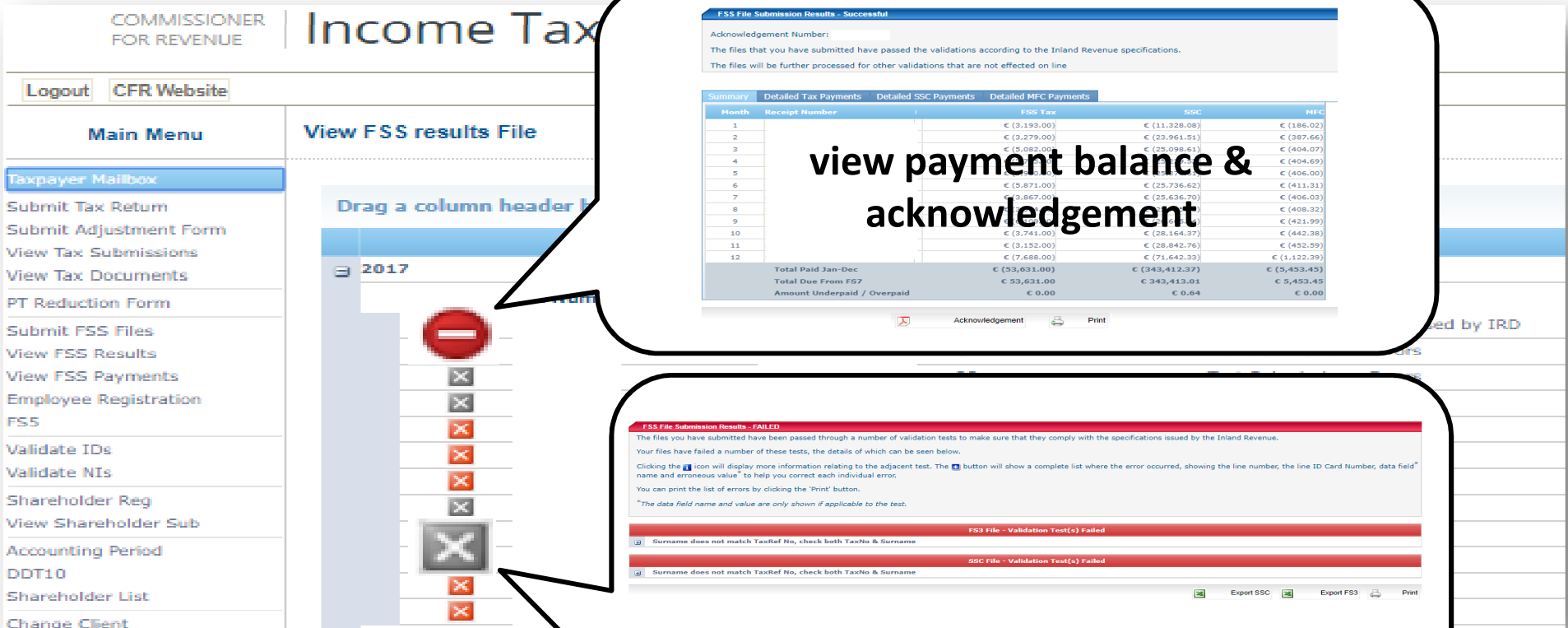
✓	Submission being Processed by IRD
✗	Submission - Errors
✗	Submission - Errors
✗	Submission - Errors
✗	Submission - Errors
✗	Complete Submission
✗	Complete Submission
✗	Complete Submission
✗	Submission - Errors
✗	Submission - Errors
✗	Submission - Errors
✗	Complete Submission
✗	Complete Submission

Legend:

- ✗ - Validation Errors
- ✓ - Successful Submission (re-submission possible)
- ⊖ - CFR Processing (re-submission not possible)
- ✗ - Test Submission

'x' errors, '✓' correct

# Submission Results



COMMISSIONER FOR REVENUE | Income Tax

Logout CFR Website

Main Menu

- Taxpayer Mailbox
- Submit Tax Return
- Submit Adjustment Form
- View Tax Submissions
- View Tax Documents
- PT Reduction Form
- Submit FSS Files
- View FSS Results
- View FSS Payments
- Employee Registration
- FS5
- Validate IDs
- Validate NIs
- Shareholder Reg
- View Shareholder Sub
- Accounting Period
- DDT10
- Shareholder List
- Change Client

View FSS results File

Drag a column header

2017



**FSS File Submission Results - Successful**

Acknowledgement Number:  
The files that you have submitted have passed the validations according to the Inland Revenue specifications.  
The files will be further processed for other validations that are not effected on line

Month	Receipt Number	FSS Tax	SSC	MFC
1		€ (3,193.00)	€ (11,328.08)	€ (186.02)
2		€ (3,279.00)	€ (23,961.51)	€ (387.66)
3		€ (5,082.00)	€ (25,098.61)	€ (404.07)
4				€ (406.69)
5				€ (406.00)
6		€ (5,871.00)	€ (25,736.62)	€ (411.31)
7		€ (5,867.00)	€ (25,636.70)	€ (406.03)
8				€ (408.32)
9				€ (421.99)
10		€ (3,741.00)	€ (28,164.37)	€ (442.38)
11		€ (3,152.00)	€ (28,842.76)	€ (452.59)
12		€ (7,688.00)	€ (71,642.33)	€ (1,122.39)
Total Paid Jan-Dec		€ (53,631.00)	€ (343,412.37)	€ (5,453.45)
Total Due From FS7		€ 53,631.00	€ 343,413.01	€ 5,453.45
Amount Underpaid / Overpaid		€ 0.00	€ 0.64	€ 0.00

Acknowledgement Print

**FSS File Submission Results - FAILED**

The files you have submitted have been passed through a number of validation tests to make sure that they comply with the specifications issued by the Inland Revenue.  
Your files have failed a number of these tests, the details of which can be seen below.  
Clicking the  icon will display more information relating to the adjacent test. The  button will show a complete list where the error occurred, showing the line number, the line ID Card Number, data field name and erroneous value to help you correct each individual error.  
You can print the list of errors by clicking the 'Print' button.  
*\*The data field name and value are only shown if applicable to the test.*

**FSS File - Validation Test(s) Failed**

- 1 Surname does not match TaxRef No, check both TaxNo & Surname

**SSC File - Validation Test(s) Failed**

- 1 Surname does not match TaxRef No, check both TaxNo & Surname

Export SSC Export FSS Print

# Submitting FSS files through the FSS e-filing sheet

- **Step 1** : download e-filing sheet

cfr.gov.mt

HOME	E-SERVICES	INCOME TAX	VAT	PROPERTY & SHARE
------	------------	------------	-----	------------------

[Commissioner for Revenue](#) > [Employers](#) > [Employers Reporting Obligations](#)

[Registrations](#)  
[Reporting Obligations](#)

## Employers Reporting Obligations

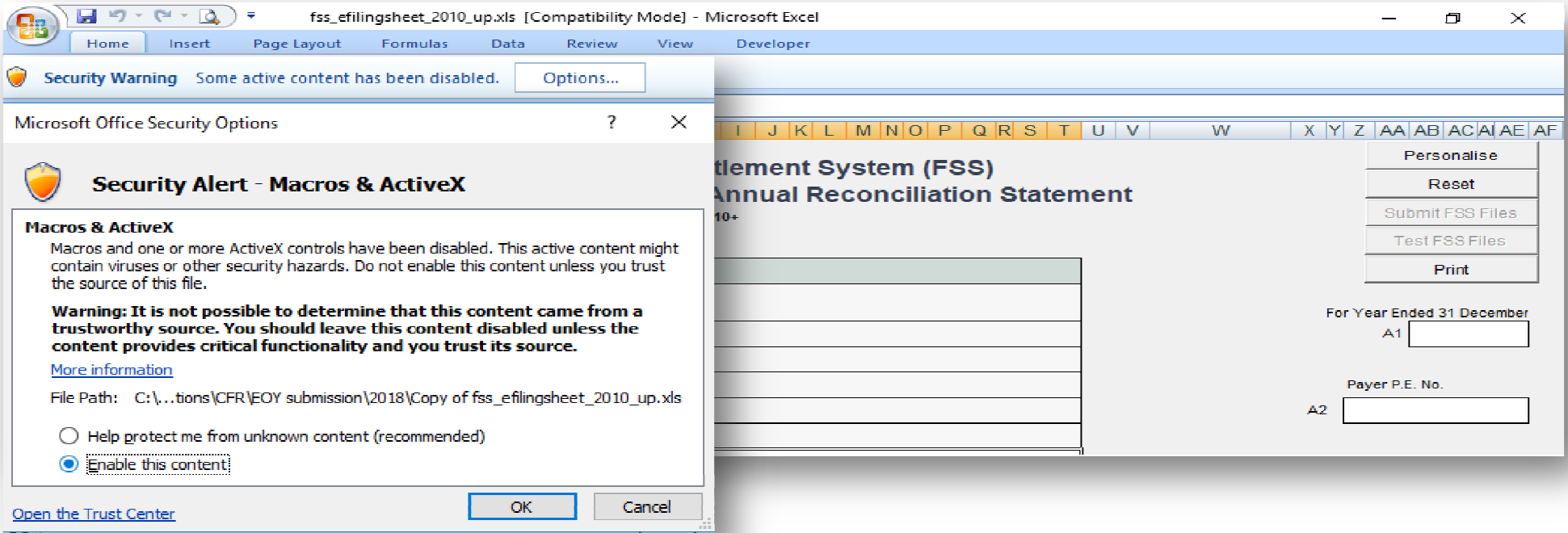


[Download the FSS e-filing sheet for MS Office 2003 to MS Office 2007](#)

[Download the FSS e-filing sheet for MS Office 2010 and onwards](#)

# Submitting FSS files through the FSS e-filing sheet

- **Step 2** : populate e-filing sheet



The screenshot shows a Microsoft Excel window titled "fss\_efiling\_sheet\_2010\_up.xls [Compatibility Mode] - Microsoft Excel". The ribbon includes Home, Insert, Page Layout, Formulas, Data, Review, View, and Developer. A "Security Warning" banner at the top indicates "Some active content has been disabled." with an "Options..." button.

A "Microsoft Office Security Options" dialog box is open, titled "Security Alert - Macros & ActiveX". It contains the following text:

**Macros & ActiveX**  
Macros and one or more ActiveX controls have been disabled. This active content might contain viruses or other security hazards. Do not enable this content unless you trust the source of this file.

**Warning: It is not possible to determine that this content came from a trustworthy source. You should leave this content disabled unless the content provides critical functionality and you trust its source.**

[More information](#)

File Path: C:\...tions\CFR\EOY submission\2018\COPY of fss\_efiling\_sheet\_2010\_up.xls

Help protect me from unknown content (recommended)

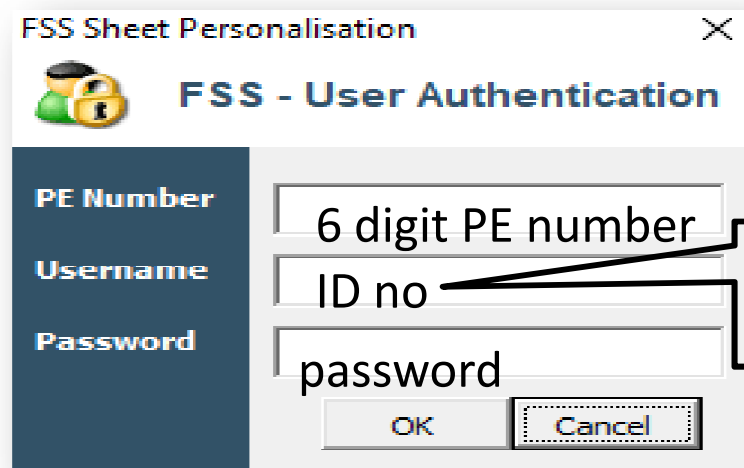
**Enable this content.**

Buttons: [Open the Trust Center](#), OK, Cancel


The background shows the "Settlement System (FSS) Annual Reconciliation Statement" form. It includes a grid with columns labeled I through AF and rows 10+ through 10+. On the right side, there are buttons for "Personalise", "Reset", "Submit FSS Files", "Test FSS Files", and "Print". Below these buttons, there are input fields for "For Year Ended 31 December" (with "A1" entered) and "Payer P.E. No." (with "A2" entered).

# Submitting FSS files through the FSS e-filing sheet

- **Step 2** : populate e-filing sheet



FSS Sheet Personalisation

 **FSS - User Authentication**

**PE Number**

**Username**

**Password**

OK Cancel



Personalise

Reset

Submit FSS Files

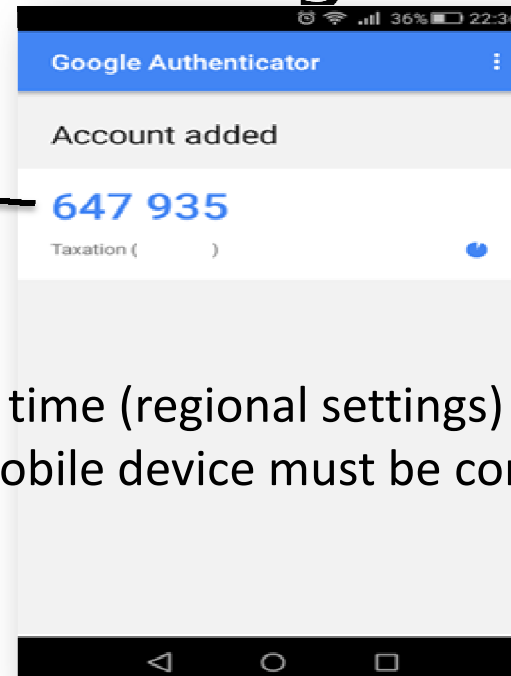
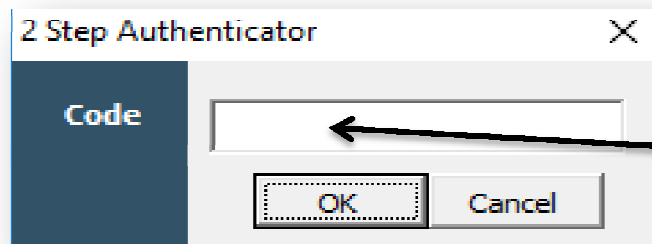
Test FSS Files

Print

Omit zeros in front of ID's digits

# Submitting FSS files through the FSS e-filing sheet

- **Step 2** : populate e-filing sheet

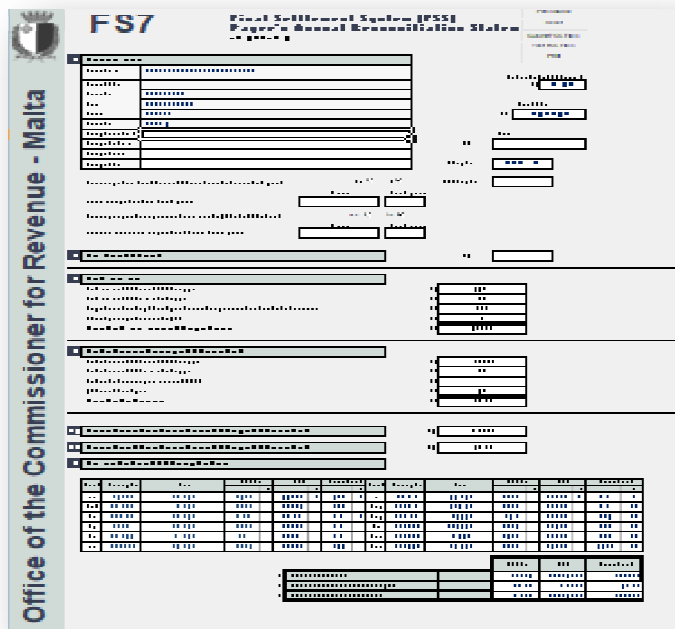


Date, time (regional settings) on your mobile device must be correct



# Submitting FSS files through the FSS e-filing sheet

- **Step 2** : populate e-filing sheet

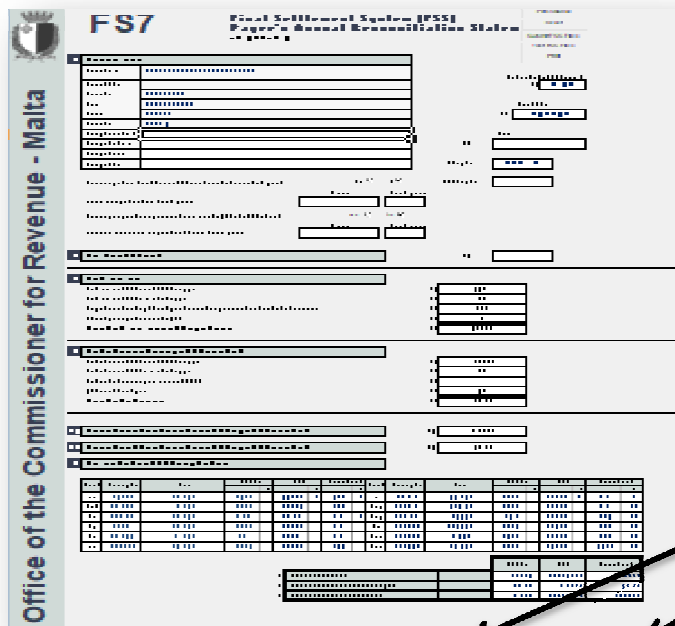


Data populated on connection:

- Basis year
- Payer's information
  - Employer's name
  - Employer's address
  - PE number
  - Current date
  - Income tax number
- FSS5 payment details

# Submitting FSS files through the FSS e-filing sheet

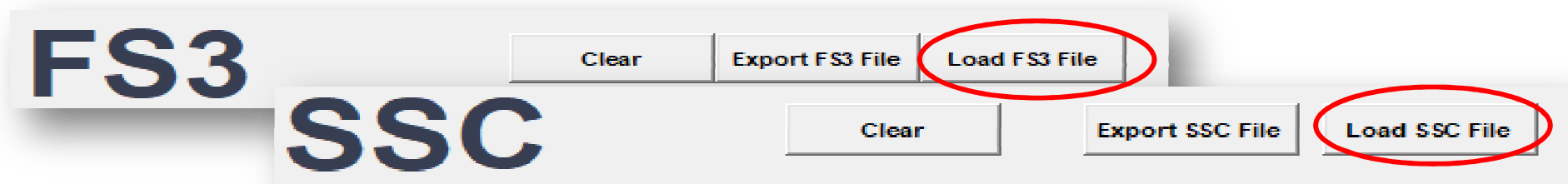
- **Step 3** : load FS3 data



upload 'F3' file in 'FS3' worksheet and 'SS' file in 'SSC' worksheet

# Submitting FSS files through the FSS e-filing sheet

- **Step 3** : load FS3 data




'F3' file



'SS' file

# Submitting FSS files through the FSS e-filing sheet

- **Step 3** : load FS3 data

<b>FS3</b>										
Clear    Export FS3 File    Load FS3 File 										
Year	Surname	ID No	SS Number	Spouse ID	Period From	Period To	Gross Emol (Main / Other)	Gross Emol (Part Time)	Fringe Cat 1	Fringe Cat 2
2018	BORG	111111M	A00000000		1012018	31122018	20000	0	0	0
2018	SMITH	626666666	B11111111		1072018	31122018	0	1800	0	0
2018	ABELA	22222M	C22222222	33333M	1012018	31122018	80000	0	0	0
2018	MUSCAT	44444M	D55555555		1012018	31122018	18000	0	5000	0
2018	ZAMMIT	77777G	A88888888		1012018	31122018	0	2500	0	0

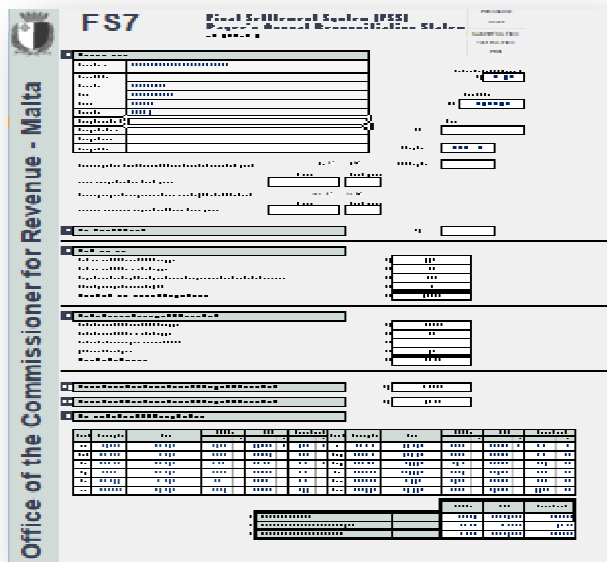


At this point, further data could be uploaded or updated

# Submitting FSS files through the FSS e-filing sheet

- **Step 4 :**

## validating and submitting data



Compare uploaded data on e-filing sheet's FS7 with the FS7 generated by the Payroll Software

- Input any further data required (Childcare Facility info, field 'B1')
- analyse field 'F' and compare with FS5 receipts

# Submitting FSS files through the FSS e-filing sheet

- **Step 4 :**  
validating and submitting data



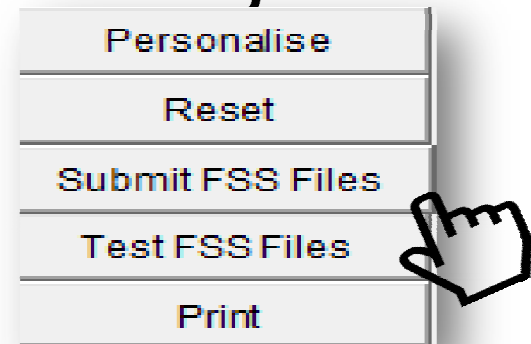
Submit FSS Files

 **FSS - User Authentication**

**Username**

**Password**

OK Cancel



Personalise

Reset

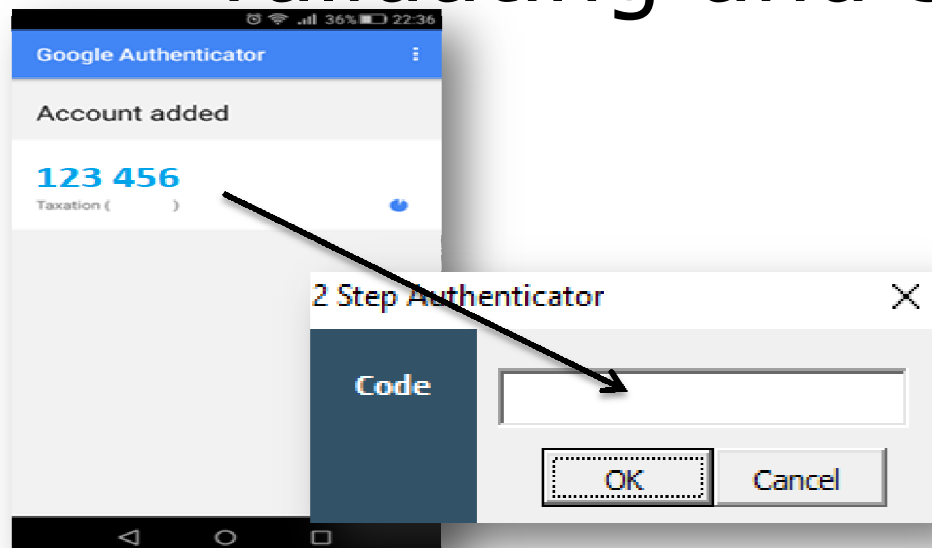
Submit FSS Files

Test FSS Files

Print

# Submitting FSS files through the FSS e-filing sheet

- **Step 4 :**  
validating and submitting data



# Submitting FSS files through the FSS e-filing sheet

- **Step 4 :**  
validating and submitting data



Please Wait...

Personalise

Reset

Submit FSS Files

Test FSS Files

Print

## FSS Submission Results

Submission Ref [redacted] - The following errors were encountered in this submission

File	Row Number	Column	Error Value	Error Description

## FSS Submission Results

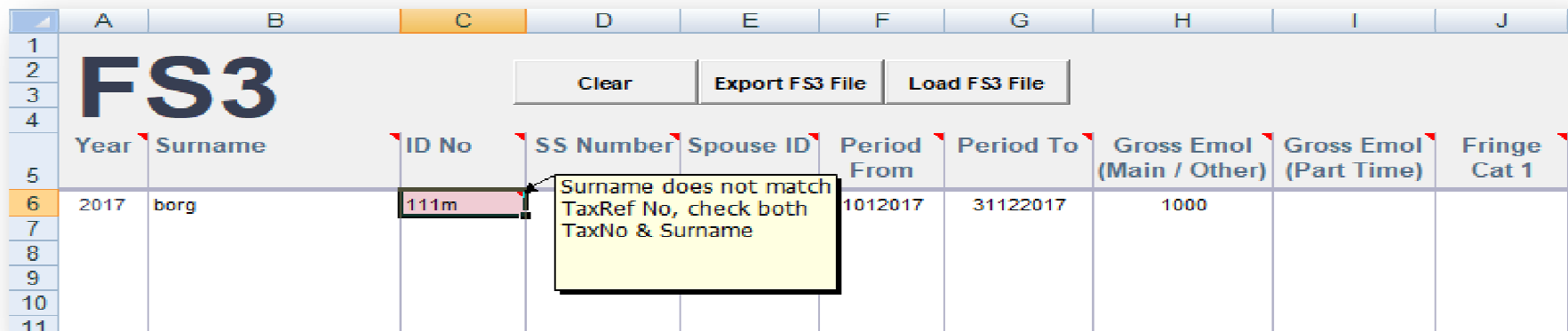
Submission Ref [redacted] - Successfull Submission - An email has been sent to you as an acknowledgement of this submission

File	Row Number	Column	Error Value	Error Description



# Submitting FSS files through the FSS e-filing sheet

- **Step 4 :**  
validating and submitting data



The screenshot shows the FSS3 e-filing sheet interface. The title 'FSS3' is displayed in large blue letters. Below the title are three buttons: 'Clear', 'Export FSS File', and 'Load FSS File'. The main data table has the following columns: Year, Surname, ID No, SS Number, Spouse ID, Period From, Period To, Gross Emol (Main / Other), Gross Emol (Part Time), and Fringe Cat 1. A validation error is shown in a yellow box pointing to the 'ID No' cell of the first data row, which contains '111m'. The error message reads: 'Surname does not match TaxRef No, check both TaxNo & Surname'.

	A	B	C	D	E	F	G	H	I	J
1										
2	<b>FSS3</b>									
3	Clear    Export FSS File    Load FSS File									
4										
5	Year	Surname	ID No	SS Number	Spouse ID	Period From	Period To	Gross Emol (Main / Other)	Gross Emol (Part Time)	Fringe Cat 1
6	2017	borg	111m			1012017	31122017	1000		
7										
8										
9										
10										
11										

# Common Errors

YEAR	Year declared in 'A1' field (FS7) is different from the Year in data-file/s
SURNAME	Mismatches ID/IT number, must not contain hyphens or other invalid characters
ID/IT No.	Invalid number, must not contain spaces or brackets
NI NUMBER	Invalid number, must not contain spaces or brackets, must not be an ID/IT number (this is not a required field)
SPOUSE ID/IT	Invalid number, must not contain spaces or brackets. Must be 'blank' if payee is not married
Period	'FROM' cannot be a later date than 'TO'. Year must be same
Emoluments & Fringe Benefits	Amounts cannot be 'nil' (at least one of the fields must have values). Cannot be negative figures or contain 'cents'. Amounts in data-file must agree to FS7 amounts

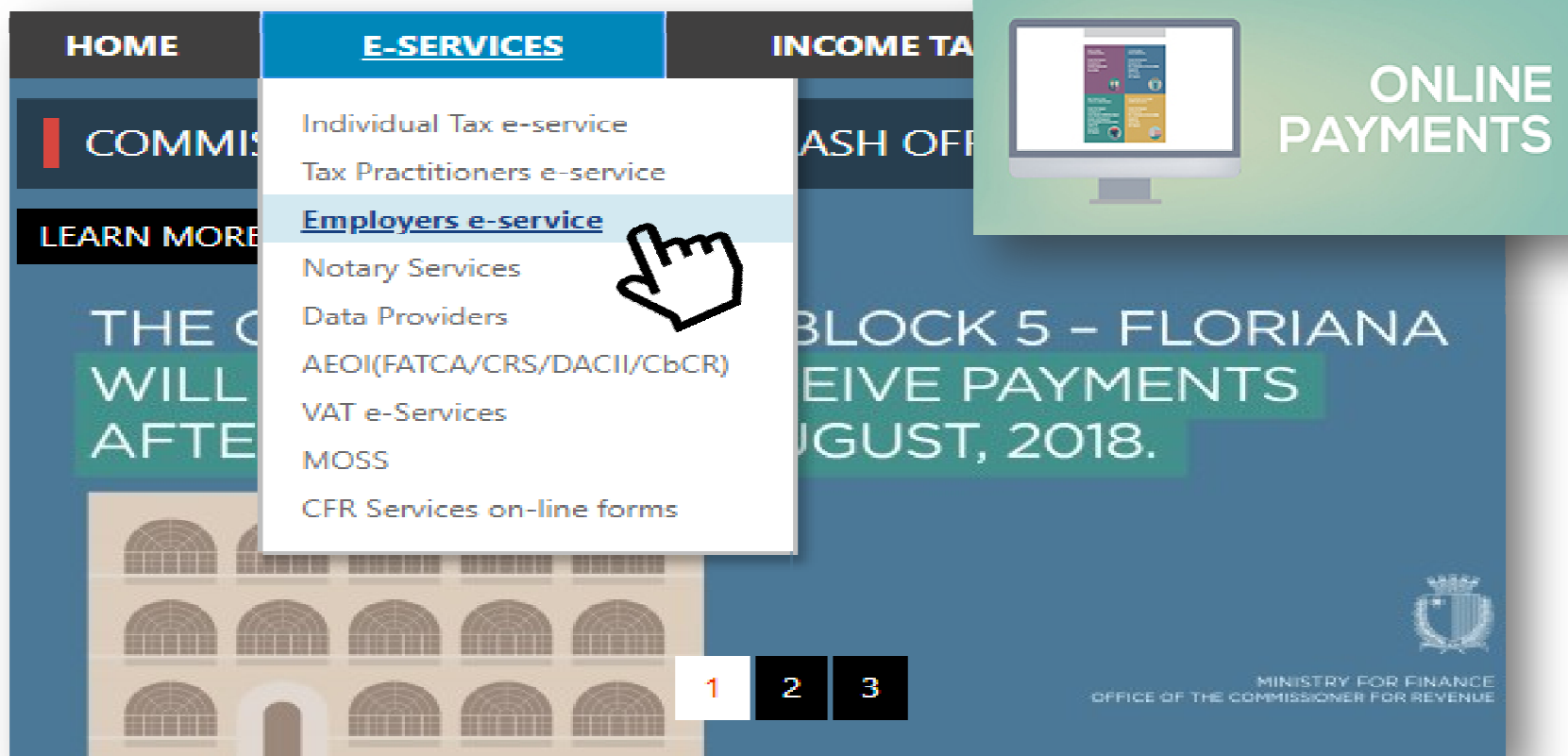
# Common Errors

Tax Deductions	Cannot be negative figures or contain 'cents'. Cannot be more than Emoluments. Amounts in data-file must agree to FS7 amounts
Social Security (SSC) & Maternity Fund (MF)	Amounts in data-files and FS7 do not agree. The SSC & MF of an individual declared in one of the files must agree to the other file. All the totals must also agree between the data-files and FS7
Basic Weekly Wage	Cannot be 'nil' or 'blank'. A weekly amount must be declared
Number of weeks	Does not agree with 'from' an 'to' dates period of F3 file
Category	Incorrect or invalid category (see official Class 1 table)
Unpaid Weeks	Invalid dates or number of weeks (can be left blank)
Payee, Payer, MF	Incorrect calculation
Duplicate Entries (F3) file	Only allowed in cases of marriages or deaths where employee has pre and post-event entries. The spouse ID/IT must be quoted in the 'married' entry

# FS5 Online Payments

- Monthly Payment Advice (FS5 form) must be submitted and paid by the last working day of the following month for which payment is being made (FSS Rules, Rule 15)
- Where no amounts are due to CfR for a particular period and the employer is still operative, a 'nil' FS5 must still be submitted (Rule 20)
- Failure to abide by Rules 15 & 20 may be subject to the imposition of additional tax of €15 for each month of default (Rule 24, Schedule C)

# FS5 Online Payments



HOME E-SERVICES INCOME TAX

COMMISSIONER'S OFFICE CASH OFFICE

LEARN MORE

THE OFFICE OF THE COMMISSIONER FOR REVENUE WILL BE MOVED TO A NEW WEBSITE AFTER THE END OF 2018.

BLOCK 5 - FLORIANA RECEIVE PAYMENTS AUGUST, 2018.

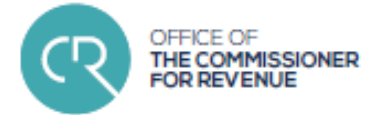
MINISTRY FOR FINANCE OFFICE OF THE COMMISSIONER FOR REVENUE

1 2 3

ONLINE PAYMENTS

- Individual Tax e-service
- Tax Practitioners e-service
- Employers e-service**
- Notary Services
- Data Providers
- AEOI(FATCA/CRS/DACII/CbCR)
- VAT e-Services
- MOSS
- CFR Services on-line forms

# FS5 Online Payments



**LOGIN >**

[Click here to learn more >>>>](#)

[Click here to register >>>>](#)

[Click here to pay FS5 Forms>>>>](#)



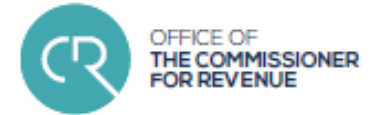
## A - PAYER INFORMATION

Employer (PE) Number

Income Tax Number



# FS5 Online Payments



<b>A - PAYER INFORMATION</b>	
Employer (PE) Number	<input type="text"/>
Income Tax Number	<input type="text"/>
Year of Payment	<input type="text" value="2018"/>
Month of Payment	<input type="text" value="October"/>
<b>B - NUMBER OF PAYEES</b>	
Number of Payees (Main)	<input type="text" value="0"/>
Number of Payees (Part-time)	<input type="text" value="0"/>
<b>C - GROSS EMOLUMENTS</b>	
Gross Emoluments (Main)	<input type="text" value="0"/>
Gross Emoluments (Part-time)	<input type="text" value="0"/>
Taxable Fringe Benefits	<input type="text" value="0"/>
<b>Total Gross Emoluments &amp; Fringe Benefits</b>	<input type="text" value="0"/>
<b>D - TAX DEDUCTIONS &amp; SSC</b>	
Tax Deductions (Main)	<input type="text" value="0"/>
Tax Deductions (Part-time)	<input type="text" value="0"/>
Tax Arrears Deductions	<input type="text" value="0"/>
<b>Total Tax Deductions</b>	<input type="text" value="0"/>
Social Security Contributions	<input type="text" value="0.00"/>
Maternity Fund Contribution	<input type="text" value="0.00"/>
<b>Total Due to Inland Revenue</b>	<input type="text" value="0.00"/>
E-mail address	<input type="text"/>
<input type="button" value="Clear"/> <input type="button" value="Next"/>	

# FS5 Online Payments

Today

[AUTOMATED] - Submission of FS5 - Monthly Payment Advice  
ICT Services at CFR

[AUTOMATED] - Submission of FS5 - Monthly Payment Advice

ICT Services at CFR

To: Agius Noel ;

Submission of FS5 - Payer's Monthly Payment Advice

Commissioner for Revenue acknowledges the receipt of form FS5 for:  
PE Number: WEB SIMULATION TAXPAYER COMPANY 2 LTD  
For Month: October 2018

Acknowledgement Ref: 177201

Your FS5 becomes valid when you effect payment for € 1.00 using the online banking facilities of either BOV 24x7 (<http://www.bov.com>), HSBC internet banking (<http://www.hsbc.com.mt>), Banif@ast Service (<http://www.banif.com.mt>), APS Bank Internet Banking (<http://www.apsbank.com.mt>) or Lombard Bank Internet Banking (<http://www.lombardmalta.com>) using payment reference number

## THE REFERENCE NUMBER

Alternatively if you paid the amount of € 1.00 using the on-line facilities of the IRD website, your payment will be acknowledged separately. If whilst paying on-line you encountered any problems you may still use the above payment reference number to settle your amount from <https://taxation.gov.mt/taxation.web/payments?page=gateway&payrefno=09000545398221891>

If you have any enquiries please send an e-mail to [ird.services@gov.mt](mailto:ird.services@gov.mt).

Thank you for using CFR Services On-Line.





# FS5 Online Payments

## E - PAYMENT DETAILS

Total Due to Inland Revenue (€)

1.00

Payment reference number

123456789000000000

Thank-you for using IR

When amounts are due on-line.

To pay on-line, please


The Inland Revenue e at the department and not arrive on time you

nt by email.

be valid if payment is effected

on-line Payments

ch that you do not need to call the risk that if the payment does Management Act.

Taxation Online 

### Online Payments

Payment Reference Number

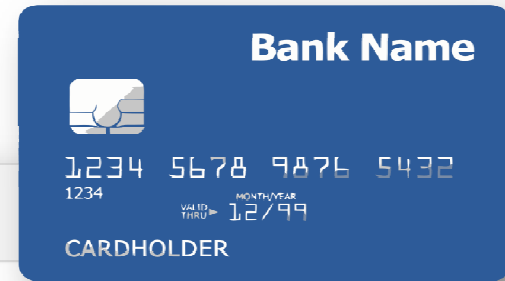
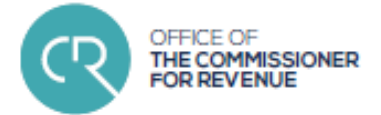
Payment Type  
FSS and SSC October

Period  
2018

Amount (€)  
1.00

[Pay Now](#)

# FS5 Online Payments



## Payment Details

Fields with an '\*' are required.

Card Type \*

--- Select Card Type ---

Expiry \*

--- Month ---      --- Year ---

Card Holder Name \*

Card Number \*

|

E-mail

Total amount that will be charged to your card is

€

1.00



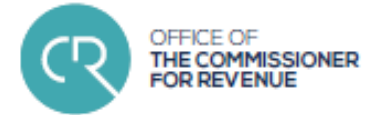
I have read and accept terms and conditions

Continue

Clear

Cancel

# FS5 Online Payments



OFFICE OF  
THE COMMISSIONER  
FOR REVENUE

RECEIPT STATUS : Receipt No. :  
Date of Issue : Date :

-----

In	Out	From :		EUR
EUR500		ABC123 LTD	MAIN TAX NOV 2016	82.00
EUR200		ABODE		
EUR100		ADDRESS STREET		
EUR 50		LOCALITY POSTCODE MALTA		
EUR 20				
EUR 10				
EUR 5				
EUR 2		PE 123456		
EUR 1				
Coins In				
Out				
Voucher		CHEQUE		
Amount		Number 123		
		Bank BANK		
		Account 12345678900	TOTAL EUR	82.00

Cashier: SURNAME NAME

# Support



- CfR website:  
[www.cfr.gov.mt](http://www.cfr.gov.mt)
- Guidelines for Authentication Mechanism:  
<https://cfr.gov.mt/en/eServices/Documents/authenticationuserguide.pdf>
- Electronic Communications Guidelines (CFR forms):  
<https://cfr.gov.mt/en/eServices/Documents/ecommguidelines.pdf>
- Electronic Lodgment Specifications Guidelines:  
[https://cfr.gov.mt/en/eServices/Documents/fss\\_elodgement\\_specs.pdf](https://cfr.gov.mt/en/eServices/Documents/fss_elodgement_specs.pdf)
- FSS Data Submission Guidelines:  
[https://cfr.gov.mt/en/eServices/Documents/guide\\_fss\\_submission.pdf](https://cfr.gov.mt/en/eServices/Documents/guide_fss_submission.pdf)

# Support

## Business 1<sup>st</sup> Helpdesk



Address: Ċentru Joseph Grech, Cobalt House Floor 2  
Notabile Road, Mrieħel BKR 3000



Winter Hours (September - June)		Summer Hours (July)	
Mon, Tue, Thu	08hrs to 16hrs	Mon, Tue, Thu	08hrs to 14hrs
Wednesdays	08hrs to 19hrs	Wednesdays	08hrs to 19hrs
Fridays	08hrs to 13hrs	Fridays	08hrs to 13hrs
<b>(August):</b> Mondays to Fridays		0800hrs to 1230hrs	



Email: [info@businessfirst.com.mt](mailto:info@businessfirst.com.mt)  
[fss.cfr@gov.mt](mailto:fss.cfr@gov.mt)  
[ictservices.cfr@gov.mt](mailto:ictservices.cfr@gov.mt) (access & ICT related queries only)



Telephone: 144, Monday to Friday 08:00-16:00

# End of Presentation

