On-Line Filing

The Commissioner for Revenue has published Guidelines for the use of the on-line services for Inland Revenue and VAT Departments.

These Guidelines are available at https://cfr.gov.mt/en/eServices/Documents/ecommguidelines.pdf

The VAT return can be submitted online and payment can be effected via Internet Banking or through the Government Payment Gateway (gPG). The On-Line service will provide a unique payment reference number for each return to be paid using Internet Banking.

Taxpayers need the e-ID to submit the VAT return through the VAT website.

How to Register for the VAT Return Submission Service

For the filing of the on-line VAT Return a Taxpayer can opt for one of the following options:

- 1. Taxpayer can opt to file the VAT return himself (if he is a sole proprietor)
- 2. Taxpayer can opt to assign the filing of the VAT return to his employees (including himself)
- 3. Taxpayer can opt to assign the filing of the VAT return to a tax practitioner through delegation

For option 1, all that is required from the taxpayer is that he must have an e-ID. This can be obtained by telephone on 21226628 if you have the new ID Card. More information about obtaining the e-ID can be found at https://mygov.mt/portal/webforms/howdoigetaccesstomygov.aspx#Register.

For option 2, CFR03 form needs to be filled in and send to Inland Revenue Department on <u>ird.services@gov.mt</u>. The employee who will file the VAT Return on their behalf needs to apply for the e-ID. This form is available at the link below.

https://cfr.gov.mt/en/eServices/Pages/CfR-Services-Online-Form.aspx

For option3, CFR02 form needs to be filled in and send to Inland Revenue Department on <u>ird.services@gov.mt</u>. The tax practitioner who will file the VAT Return on their behalf needs to apply for the e-ID. This form is available at the link below.

https://cfr.gov.mt/en/eServices/Pages/CfR-Services-Online-Form.aspx

Step by Step guide to submit the VAT Return

Submitting electronically will give you up to **seven extra calendar days up to the 22nd of the month** to submit your return and pay your VAT.

1. Access the screen below by following the link <u>https://cfr.gov.mt/en/eServices/Pages/VAT-</u> <u>Online-Services.aspx</u> and click on the appropriate "LOG IN" button to access the services

	Personal Services Services directly linked with taxpayer Basic e-ID login (e-ID username and password).	Assigned or Delegated Services Services delegated by other taxpayers Sign-in using your e-ID username and password and either an app on your phone or the digital certificate on your ID Card (you will need a card reader). Please refer to this guide for more information and guidance.
LOG IN >	LOG IN >	LOGIN >

2. Log in using the e-ID username and password

3. From the screen below, click on "Tax Documents", select the relevant tax period from the list of tax periods available and click on the "VAT Return" link

Tax Documents	2010
Global Balance	Ø01/02/2010 30/04/2010
Fiscal Receipts Books	>VAT Return
VAT Refund Report	> Tax Period Statement
Reprint Certificate	Accapitulative Declaration
Change Client	Oreate Recapitulative Period
Change Role	WATRefund
Change Kole	Quarter 2
	Submit VAT Refund Application
	Quarter 1
	Submit VAT Refund Application
	2009
	VAT VAT

4. You will be presented with a blank VAT return to fill in as applicable, sub-totals will be calculated automatically. The information describing each field is available by clicking on the respective "①" icon

	Intra-Community and Non-EU Trade		Value - €		Output Tax -€			
5	Exempt IC Supplies of Goods and Supplies of Services where customer is liable for the tax	1	0.00					
р.	Supplies of Goods and Services where Place of Supply is outside Maita - EU and Non EU	2	0.00					
Ь.	IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00			
р.	Goods and Services received where Place of Supply is Malta other than those reported in Box 3	4	0.00	7	0.00			
	Sub-Total	5	0.00	8	0.00			
	Reverse Charge		Value - €		Input Tax - €			
ь	IC Acquisitions of Goods for re-sale	9	0.00	13	0.00			
6	Services received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00			
þ	IC Acquisitions of Capital Goods	10	0.00	14	0.00			
þ	Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00			(8-16)
	Sub-Total	12	0.00	16	0.00	17	€	0.00
	Domestic Supplies & Exports		Value - €		Output Tax - €			
8	Taxable Goods/Services @ 18%	18	180.00	23	32.40			(23 + 24)
8	Taxable Goods/Services @ 5%	19	0.00	24	0.00	25	e	32.40
8	Exempt with Credit / Exports	20	0.00					
s.	Exempt without Credit	21	0.00					(17+25)
	Sub-Total	22	180.00			26	€	32.40
	Domestic Purchases & Imports		Value - €		Input Tax -€		(34	+ 35 + 36 + 37 + 38
6	Taxable Purchases for re-sale @ 18%	27	60.00	34	10.80	39	€	10.80
6	Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00			
6	Exempt Purchases for re-sale	29	0.00				A	d) in favour of Dept
6	Capital Goods	30	0.00	36	0.00	40	€	0.00
9	Services & Overheads @ 18%	31	0.00	37	0.00			Adj in your favour
5	Services & Overheads @ 5%	32	0.00	38	0.00	41	€	0.00
	Sub-Total	33	60.00					
								(39 - 26) + (41 - 40)
					Excess Credit	42		0.00
						1		(26 - 39) + (40 - 41)
						43	e	21.60
					Excess Credit B/F	44	€	0.00
								(43-44)

5. You may use the "Save as draft" button to save what you have keyed in so far and continue at a later session. However, you won't be considered as having submitted your VAT return unless you click the "Submit" button. To submit tick the declaration check box and click the now enabled "Submit" button.

	(26 - 39) + (40 - 41) 43 € 21.60
	Excess Credit BIF 44 € 0.00 (43 - 44)
	(+3-+4) Tax Payable 45 € 21.60
I devare that all the entered details and information are true, correct and complete.	Save As Draft Submit Clear Page
VAT Services online	🔮 Local intranet 🦓 🔹 🍕 100% 🔹 🦉

6. After submitting your VAT return you will receive an acknowledgement of receipt by email to the address specified in your e-ID account and be directed to the Tax Period Statement screen which will show the VAT return as Submitted Online. You may follow the on-screen link to make an online payment.

Tax Return Submission Number: RTN3639V14	105			
Thank you for using VAT Services On-Line to su	bmit your VAT Tax Retu	m. The Commissioner of	VAT acknowledges receip	t of your submission.
Alterations to the Return/Declaration if need be,	can be done until the F	eturn Due Date.		
The Department reserves the right to reject the complete in all respects.	ne Tax Return if it resu	ults, that during further ve	rifications the data subm	itted is not correct a
Starting 01/11/2009 and Ending on 31/01/20	010			
Return Due Date	15/03/2010		Registered Under	Article 10
Ledger Type	Normal Period		Period Closed	No
Late Return, Number of Months	0			
Last Interest Date	15/05/2010			
Details of Tax Periods	Payable (EUR)	Status		Credit (EUI
Return Tax	21.60	Submitted Online	Paid	0.0
Estimated Tax	0.00		Credit Utilised	0.0
Audit Assessment	0.00		Refunded	0.0
Late Return Penalty Short Payment Penalty	0.00		Credit Interest	0.0
Under Declaration Administration Penalty	0.00			
Other Penalties	0.00			
Interest	0.00			
Payment meant for this Period	0.00		Balance (EUR)	21.6
Return Acknowlegement				🏹 PDF 🛛 🛃 XPS
VAT Tax Return has been submitted online aft				ce the TAX Return I

7. Till the return due date, if necessary, you can correct the values entered to a submitted VAT return. You can re-submit by ticking the declaration checkbox and pressing the "Re-Submit" button. After the return due date no further changes can be made.

		Excess Credt B/F 44 € 0.00 (43-44)
		Tax Payable 45 € 21.60
	I declare that all the entered details and information are true, correct and complete.	Re-Submit Clear Page
Developed by HITA 🏾 🌍		mygov.mt 🦾
	Security Disclaimer Privacy Policy Data Protection DOI GOV.MT	© Government of Malta

Payments

Payments can be affected either through the Government Payment Gateway (gPG) or through Internet Banking. If the Internet Banking option is used, then the payment reference number will need to be quoted.

Payment through the Government Payment Gateway (gPG):

After submitting the return, payment can be made through the website using the Government Payment Gateway (gPG), by clicking on the Make Payment button. Payment through this channel can be made at a later stage. In this case, after logging in the web site, click on the appropriate quarter under the VAT node, and the return will be displayed together with the Make Payment button.

1. After clicking on the Make Payment Button, the below screen is displayed

Payment Details	
Amount being Paid (EUR)	
Important	
Prior to authorising payment, please make sure that the Period Start Date is entered correctly. Any invalid Period Start Date would be directed to settle the earliest tax periods with a balance due.	payment done with an
Before effecting payment through the Government Payment Gateway, you must read these terms and only if you agree you proceed and submit your payment.	conditions carefully and
Note on Overpayments The VAT Department will accept claims for overpayments made through electronic channels on a case b are requested to send claims for such overpayment by e-mail at <u>vat@gov.mt</u> . Claims should contain payments and the reasons for the overpayment.	
Should you require further assistance regarding the payment, please contact our Customer Service He email us on vat@qov.mt.	elpline cn 80074404 or
If there is no response from the server, wai: at least five minutes before resubmitting.	
I accept and agree with the terms and conditions.	Proceed

2. After confirming the amount (which can be changed), accept the terms and conditions and click on the proceed button. Enter the details in the screen below. Then click on the accept terms and conditions and click in the continue button.

Bill Payment

Card Payment Details Highlighted fields indicate they are required.

Card Type	APS PREMIE	R		۲			
Card Number							
Expiry	01	•	2017	۲			
Card Holder Name							
Email Address							
,	Total amount th I h					JR 7.85 d conditions	
		Cance	1		Clear	Continue	

3. The below screen will be displayed after successful payment

Reference Number: PAY477V					
Thank you for using VAT Services On-line. This is to confirm the	hat your details have been forwarded to the bank and are being processed.				
Transaction Details					
Payment Reference	7110060120481672				
Authorisation Code	TEST				
Paid Amount (EUR)	7.65				
Card Type	VISA				
Transaction Time	22/11/2016 07:06:25				
Payment For					
Personal Details					
Email Address					
This transaction will not be considered valid should this same the Period Start Date is incorrect, the payment will be directed	transaction be not honoured, or otherwise reversed, by the card issuing authority. If to settle any balance due in the earliest tax period.				
Note on Overpayments					
The VAT Department will accept claims for overpayments made through electronic channels on a case by case basis. Taxpayers are requested to send claims for such overpayment by e-mail at <u>vat@qov.mt</u> . Claims should contain the full details of the payments and the reasons for the overpayment.					
This acknowledgement is to be considered as an official receiption	ot as no further receipts will be issued from the VAT Department's Cash Office.				
	C Acknowledgement				

4. An acknowledgement e-mail will be received. This can also be viewed by clicking on the Acknowledgement buttons

Reference Number: PAY477V

Thank you for using VAT Services On-line. This is to confirm that your details have been forwarded to the bank and are being processed.

Transaction Details Payment Reference: 7110060120481672 Authorisation Code: TEST Paid Amount (EUR): 7.65 Card Type: VISA Transaction Time: 22/11/2016 07:06:25 Payment For: ECO ENV Contribution

Personal Details Email Address:

This transaction will not be considered valid should this same transaction be not honoured, or otherwise reversed, by the card issuing authority. If the Period Start Date is incorrect, the payment will be directed to settle any balance due in the earliest tax period.

Note on Overpayments

The VAT Department will accept claims for overpayments made through electronic channels on a case by case basis. Taxpayers are requested to send claims for such overpayment by e-mail at mailtowat@gov.mt. Claims should contain the full details of the payments and the reasons for the overpayment.

This acknowledgement is to be considered as an official receipt as no further receipts will be issued from the VAT Department's Cash Office.

Payment through the Internet Banking:

The VAT return payment can be made through the Internet Banking Facility provided through the local banks websites as follows:

Internet Banking service of HSBC Malta p.l.c BOV 24X7 Services of Bank of Valletta p.l.c Internet Banking of APS Bank

To effect payment, all you have to do is key in the 'Payment Reference' that has been provided to you after submitting the VAT return into the appropriate field of the Internet Banking and 24x7 Services in line with the specific instructions of your respective bank as per below.

The Department recommends the use of its own on-line payments page for payments within your standard card limits, where you will be acknowledged immediately of the payment effected.

HSBC Malta

> Accounts	Add Payee	Help
Y Pay bills		
Pay multiple bills	When asked for the Referen	nce Number, please enter letters in UPPERCASE.
Pay a bill	You may view a list of availa	ble Pavees here.
Add payee	Merchant	
Maintain payee list		
Payment history	Merchant Name:	VAT DEPT
Future payments	Reference number:	Find Merchant Reference
> Transfers		

Bank of Valletta

Company Name:	VAT / ECO Accommodation Internet Payn
Payment Reference:	!
Amount in currency of your account:	EUR
EUR amount:	!EUR
Exchange rate:	1.000000
Future date of transfer if applicable (DD/MM/YYYY):	Calendar
	Continue >>

APS Bank

Bill Payment 🕢 😫	
Bill Payment	
Stored Template:	Please select from the previously saved templates ▼
Account:	*
Donations	* Bill Payment
Company Name:	* VAT Bill Payment
VAT Number :	*
VAT Payment Reference :	*
Amount:	* EUR
Payment Date:	* 18.01.2017
	Save as Template
	Alias
	Continue >