

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 ird.services@gov.mt. 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>

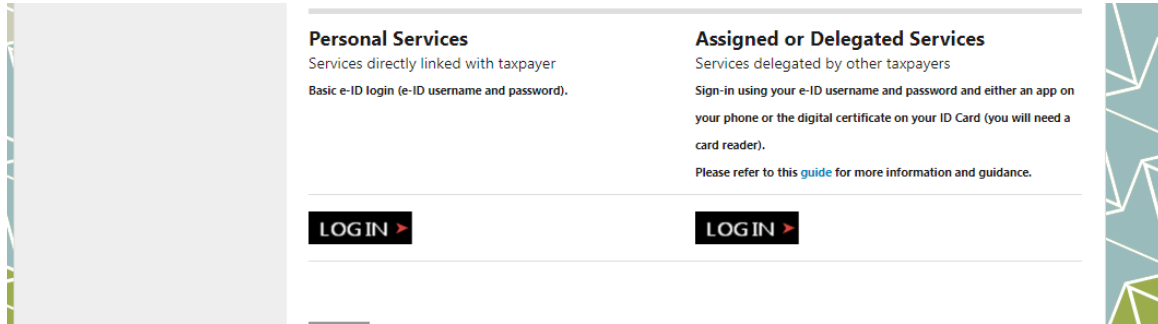
For option3, CFR02 form needs to be filled in and send to Inland Revenue Department on ird.services@gov.mt. The tax practitioner who will file the VAT Return on their behalf needs to apply for the e-ID. This form is available at the link below.

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

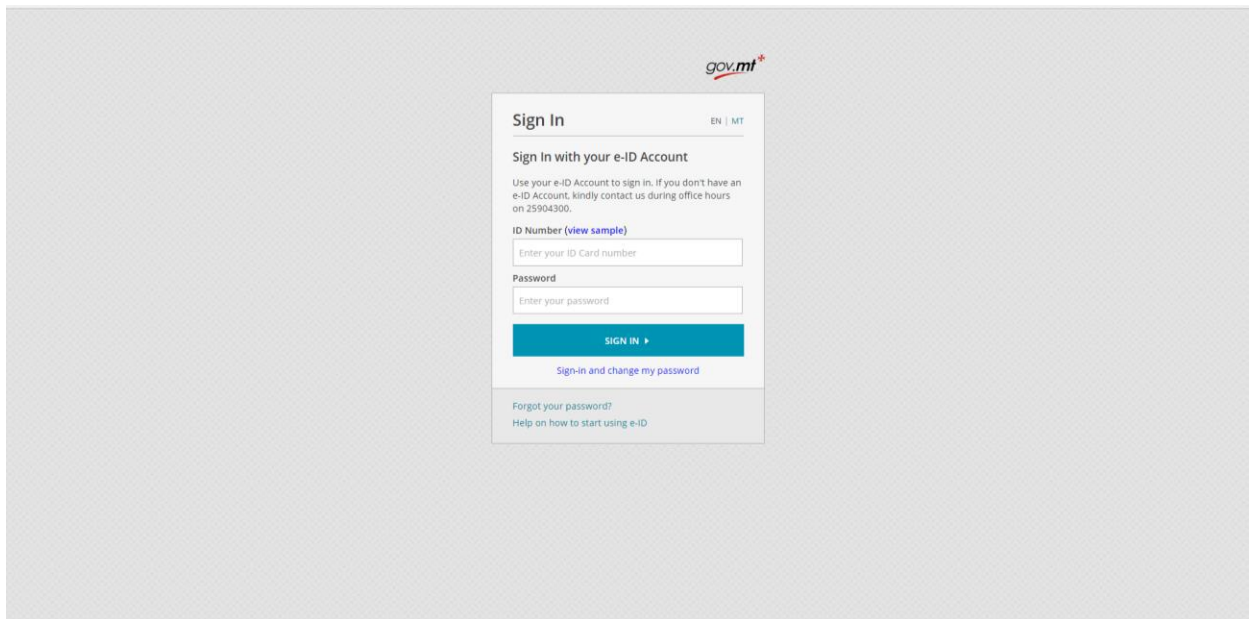
Step by Step guide to submit the VAT Return

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.

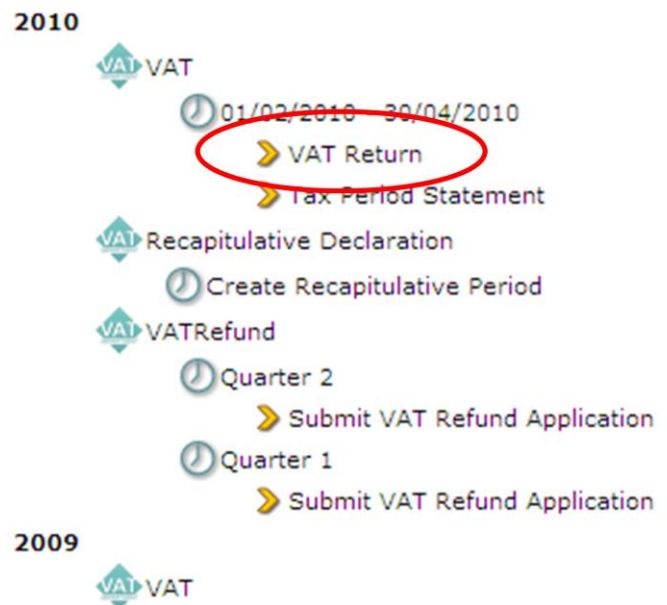
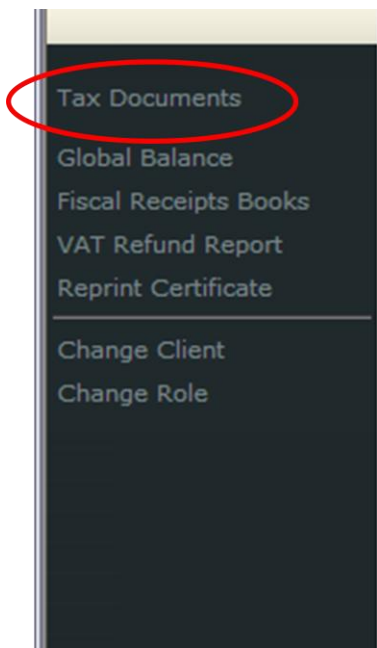
1. Access the screen below by following the link <https://cfr.gov.mt/en/eServices/Pages/VAT-Online-Services.aspx> and click on the appropriate “LOG IN” button to access the services



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 Period Statement

Tax Return Submission Number: RTN3639V1405

Thank you for using VAT Services On-Line to submit your VAT Tax Return. The Commissioner of VAT acknowledges receipt of your submission.

Alterations to the Return/Declaration if need be, can be done until the Return Due Date.

The Department reserves the right to reject the Tax Return if it results, that during further verifications the data submitted is not correct and complete in all respects.

Starting 01/11/2009 and Ending on 31/01/2010

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 (EUR)
Return Tax	21.60	Submitted Online	Paid 0.00
Estimated Tax	0.00		Credit Utilised 0.00
Audit Assessment	0.00		Refunded 0.00
Late Return Penalty	0.00		Credit Interest 0.00
Short Payment Penalty	0.00		
Under Declaration Administration Penalty	0.00		
Other Penalties	0.00		
Interest	0.00		
Payment meant for this Period	0.00		
		Balance (EUR)	21.60

[Return Acknowledgement](#) [PDF](#) [XPS](#)

VAT Tax Return has been submitted online after the Return Due Date, and is currently being processed.
Amounts appearing on this Statement may not reflect the exact values. Penalties and Interest will be re-calculated once the TAX Return has been processed.

[View Global Balance Statement](#) [Make Online Payment](#) [Previous](#) [Next](#)


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 Credit 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](#)

mygov.mt 

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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

The screenshot shows a web interface titled "Payment Details". At the top, there is a text input field labeled "Amount being Paid (EUR)" containing the value "7.65". Below this, there is a yellow warning triangle icon with an exclamation mark and the word "Important" next to it. The main body of the screen contains several paragraphs of text: "Prior to authorising payment, please make sure that the Period Start Date is entered correctly. Any payment done with an invalid Period Start Date would be directed to settle the earliest tax periods with a balance due.", "Before effecting payment through the Government Payment Gateway, you must read these [terms and conditions](#) carefully and only if you agree you proceed and submit your payment.", "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 vat@gov.mt. Claims should contain the full details of the payments and the reasons for the overpayment.", "Should you require further assistance regarding the payment, please contact our Customer Service Helpline on 80074404 or email us on vat@gov.mt.", "If there is no response from the server, wait at least five minutes before resubmitting." At the bottom left, there is a checkbox labeled "I accept and agree with the [terms and conditions](#)." which is currently unchecked. At the bottom right, there is a grey button labeled "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 PREMIER ▼
Card Number	<input type="text"/>
Expiry	01 ▼ 2017 ▼
Card Holder Name	<input type="text"/>
Email Address	<input type="text"/>

Total amount that will be charged to your card is EUR 7.65

I have read and accept terms and conditions

Cancel

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 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	

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 vat@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.

 Acknowledgement |  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 <mailto:vat@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

▼ Pay bills

- Pay multiple bills
- Pay a bill
- Add payee
- Maintain payee list
- Payment history
- Future payments

> Transfers

Add Payee

Help ?

When asked for the Reference Number, please enter letters in UPPERCASE.
[You may view a list of available Payees here.](#)

Merchant

Merchant Name: VAT DEPT

Reference number: Find Merchant Reference

Bank of Valletta

Company Name:	!	VAT / ECO Accommodation Internet Paym	▼
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 >