

**Online Submission of Declaration
for taxpayers registered under Article 12 of VAT Act Cap. 406**

Manual Guide

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Version: 1.0

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 a 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 declarations 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.

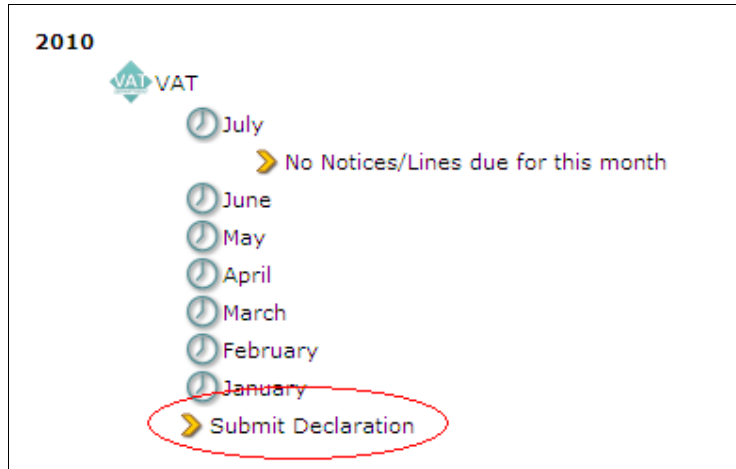


Step 2: Once successfully logged in, the submission of the Declaration of VAT Payments can be done by selecting one of the roles as shown below:



Step 3:

For a desired year, click on the 'Submit Declaration' link (as shown below), to submit the Declaration of Payment of VAT.



Note:

- ➔ **Submit Declaration** – This option permits the logged-in eCitizen, registered under Article 12 of the VAT Act, to submit a declaration for a chosen year.
- ➔ **Correct Declaration** – Logged-in taxpayer can amend the submitted declaration for a particular year, as the VAT Department has not yet processed it.
- ➔ **View Declaration** – The logged-in taxpayer can view (but not amend) the submitted declaration for a specific year. This happens when the declaration has been processed by the VAT Department. Taxpayer should contact department if he/she desires to change any stated amount.

Step 4:

When selecting the “Submit Declaration” link, the below screen is displayed, giving the logged-in taxpayer the possibility to submit a Declaration for a particular year. The below is the information required to be filled in:

- ✓ **Periodical Statement of Services Received From the EU On Which VAT Is Due In Malta**
Total Value:
The value of taxable services received from a company within an EU Member State during a selected year


Total Output VAT:
The total VAT due that should have been paid on the received services from a company within an EU Member State during a selected year

- ✓ **Periodical Statement of Services Received From Outside the EU On Which VAT Is Due In Malta**
Total Value:
The value of taxable services received from a company outside EU during a selected year

Total Output VAT:
The total VAT due that should have been paid on the received services from a company outside EU during a selected year

- ✓ **Periodical Statement of Intra-Community Acquisitions of Goods On Which VAT Is Paid In Malta**
Total Value:
The value the intra-community acquisitions during a selected year

Total Output VAT:
The total VAT due that should have been paid on the intra-community acquisitions made during a selected year



Declaration of Payment of VAT

Year of Declaration

Declaration Details

Periodical Statement of Services Received From the European Union And On Which VAT Is Due In Malta	
Total Value (€) <input style="width: 80%;" type="text" value="0.00"/>	Total Output VAT (€) <input style="width: 80%;" type="text" value="0.00"/>
Periodical Statement of Services Received From OUTSIDE the European Union And On Which VAT Is Due In Malta	
Total Value (€) <input style="width: 80%;" type="text" value="0.00"/>	Total Output VAT (€) <input style="width: 80%;" type="text" value="0.00"/>
Periodical Statement of Intra-Community Acquisitions of Goods On Which VAT Is Paid In Malta	
Total Value (€) <input style="width: 80%;" type="text" value="0.00"/>	Total Output VAT (€) <input style="width: 80%;" type="text" value="0.00"/>

NIL Declaration

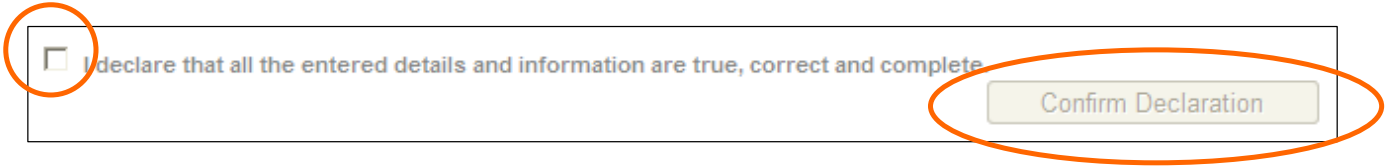
In the event of late submission of your Declaration, penalties may start to accrue.

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

Step 5:

When the respective values and taxes have been declared, the taxpayer is obliged to declare that the input information is accurate and complete. This is done by ticking the below-shown tick box and, subsequently, by clicking on the “Confirm Declaration” button.

✓ It is important to bear in mind that, failure in doing so, will result in the declaration not being submitted to the VAT Department



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

Confirm Declaration

At this stage, an acknowledgement of correct submission of the declaration is shown to the taxpayer, while a copy of such acknowledgement letter is send to the logged-in person’s email address.