

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

Manual Guide

Date: 10th May 2010

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

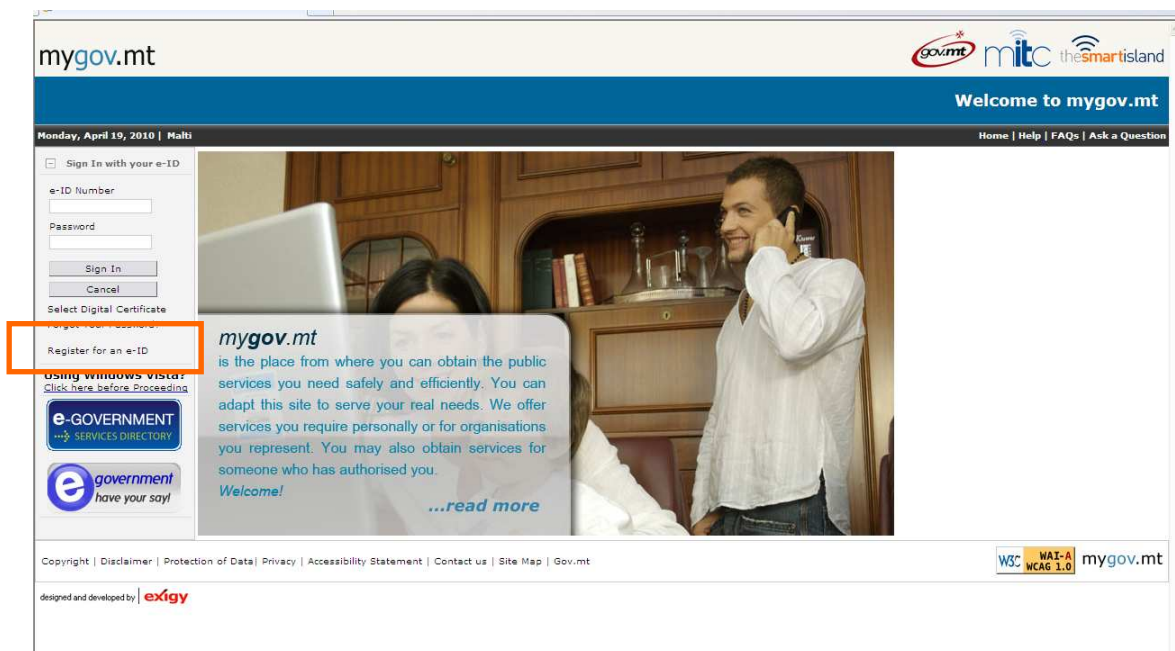
The e-ID, or electronic identity, is trusted authentication mechanism for citizens and businesses to identify themselves to electronically access services from access the government, including the online VAT Services

For this reason it is very important to apply for the e-ID in order to be able to submit notices 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>

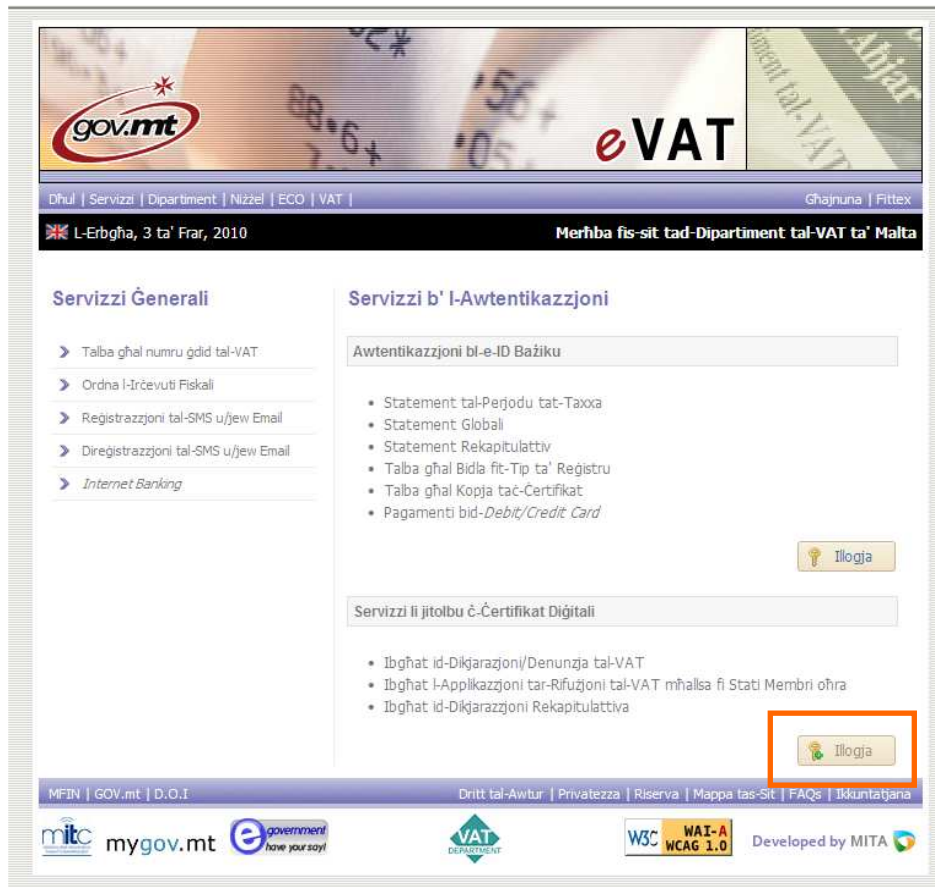
By clicking on the “Register for an e-ID” link, a screen with step by step instructions will display with all the information on what one has to do and what is required in order to obtain, register and start making use of the e-ID.



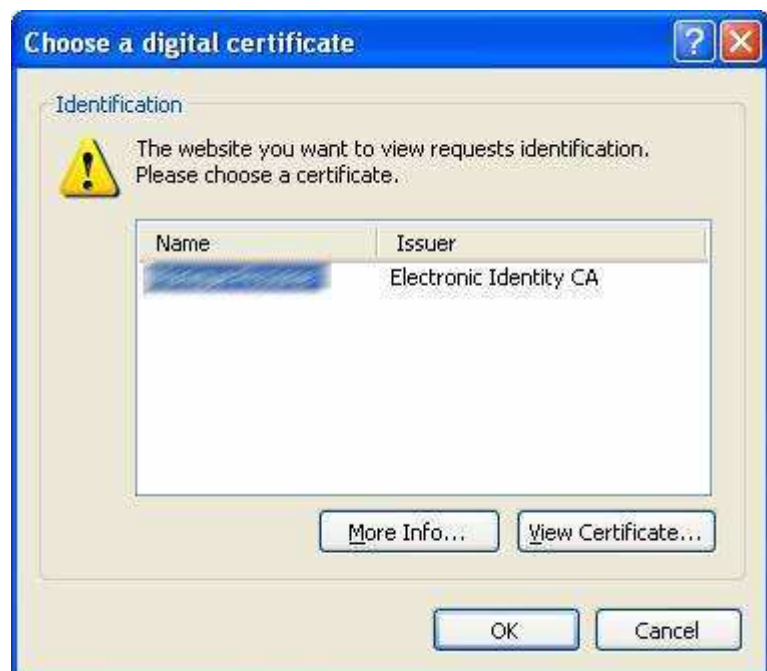
→ How to apply and download a Digital Certificate

The full procedure on how to apply and download a Digital Certificate can be found <http://www.mygov.mt>

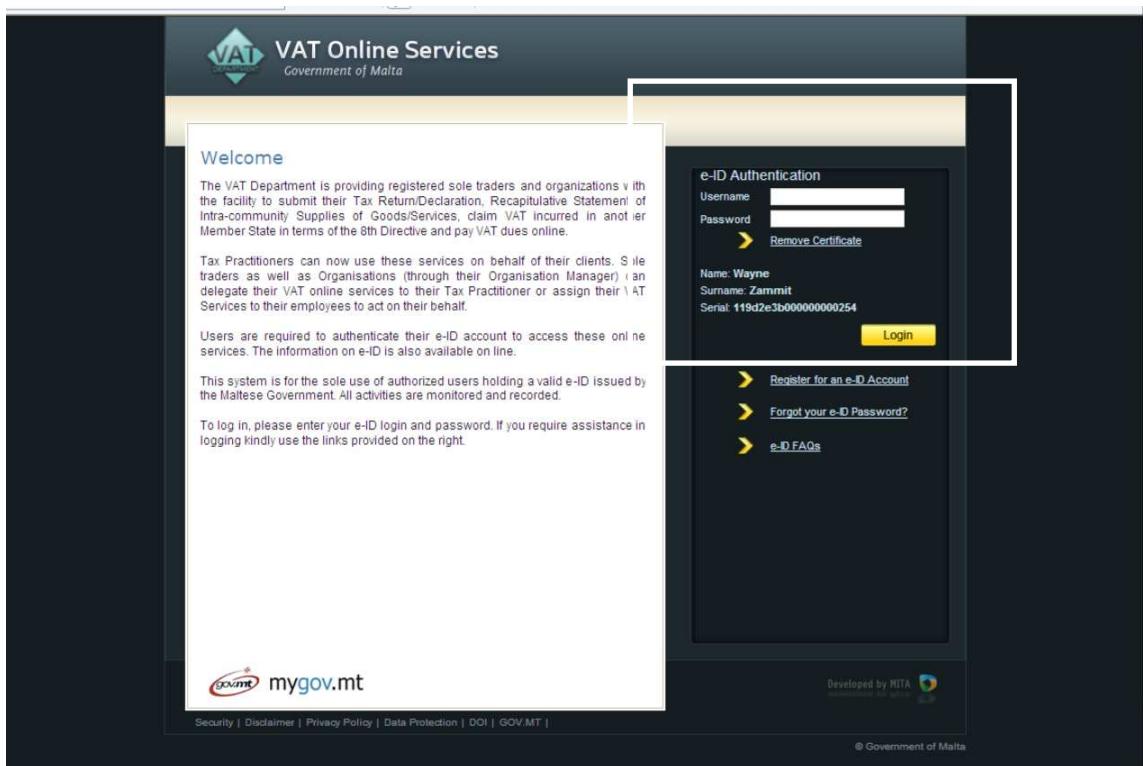
→ Visit vat.gov.mt then select Services Page as shown below:



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 Notices 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 Notices Service.



The screenshot shows a dark-themed menu on the left with the following items: Tax Documents, Submit Notices (circled in orange), Global Balance, Fiscal Receipts Books, Reprint Certificate, Change Client, and Change Role. To the right, the VAT notices page is displayed for the year 2010. It features a 'VAT VAT' header and a list of months: April, March, February, and January. Each month has a 'View Notices/Lines due for this month' link, except for January which says 'No Notices/Lines due for this month'. Below the 2010 section, years 2009, 2008, 2007, 2006, 2005, and 2004 are listed as clickable options.

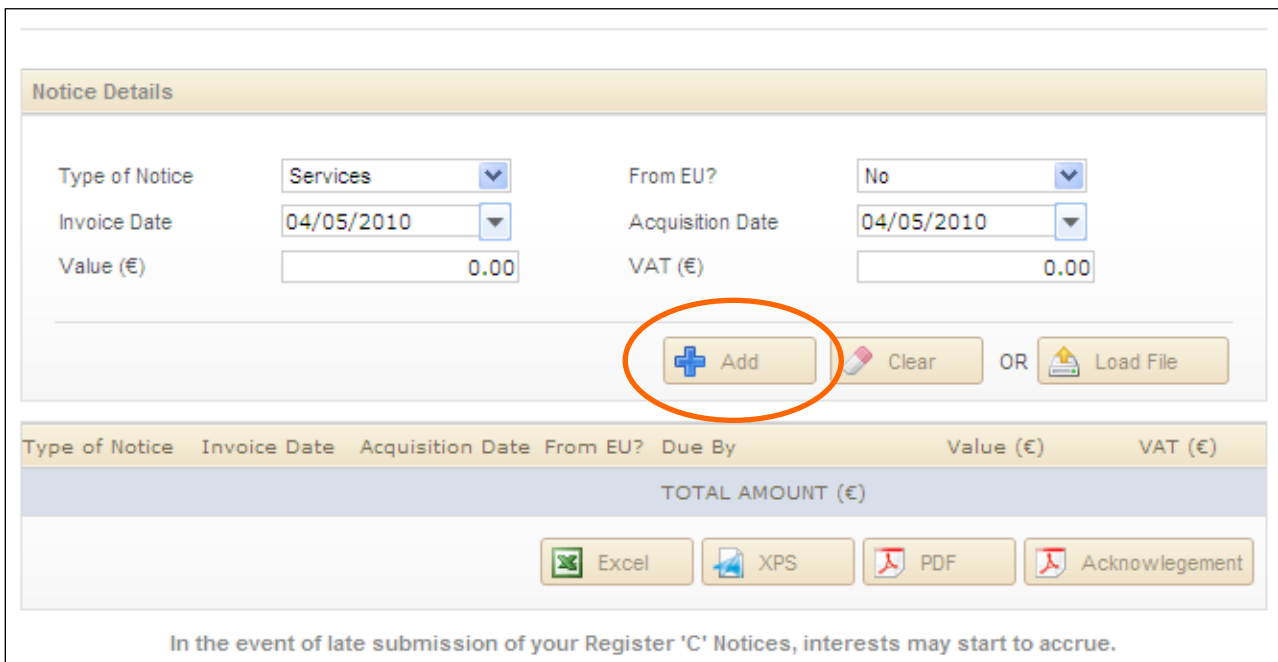
Note:

- ➔ **Submit Notices** – This option lets the logged-in eCitizen, registered under Article 12 of the VAT Act, to submit notices.
- ➔ **View Notice/Lines due for this month** – The logged-in taxpayer can view a list of notices/lines that are due for the selected month
- ➔ **No Notices/Lines** – This is an indicator for the logged-in taxpayer that there are no notices/lines due in the selected month

Step 4:

When selecting the “Submit Notices” service from the left-side menu, the below screen is displayed, giving the logged-in taxpayer the possibility to submit VAT notices. These are the information required to be filled in:

- ✓ Type of Notice
Whether the notice relates to an intra-community acquisition or a taxable service in Malta
- ✓ From EU?
In case of a taxable service in Malta, whether it was carried out within or outside the EU
- ✓ Invoice Date
The Date of the Invoice of the purchased intra-community acquisition or taxable service
- ✓ Acquisition Date
The Date of Acquisition of the purchased intra-community acquisition or taxable service
- ✓ Value (€)
The value of the intra-community acquisition of goods or on the taxable service
- ✓ VAT (€)
Tax to be paid on an intra-community acquisition of goods or on the taxable service



Type of Notice	Invoice Date	Acquisition Date	From EU?	Due By	Value (€)	VAT (€)
Services	04/05/2010	04/05/2010	No		0.00	0.00
TOTAL AMOUNT (€)						

In the event of late submission of your Register 'C' Notices, interests may start to accrue.

Due Date Calculations

The date by when the notice should be submitted and related payment of VAT due to the VAT Department is computed as follows:


→ In the case of an *Intra-Community Acquisition*, the above are due by not later than the 15th day of the month following that during which the VAT becomes chargeable

→ In the case of *Taxable Services*, the above are due by not later than the 15th day of the second month next following either the date of the invoice or of the month during which the service is received whichever is the earlier

Step 5:

When all the required notice lines have been keyed-in, 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 keyed-in notices not being submitted to the VAT Department



A screenshot of a web form. On the left, there is a checkbox that has been checked, with a red circle around it. The text next to the checkbox reads: "I declare that all the entered details and information are true, correct and complete". On the right side of the form, there is a button labeled "Confirm Declaration", which is also circled in red.

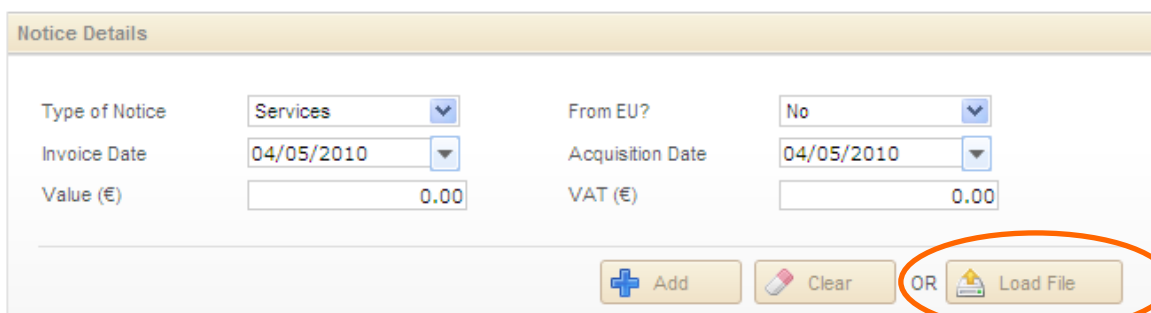
At this stage, an acknowledgement of correct submission of the keyed-in notices is shown to the taxpayer, while a copy of such acknowledgement letter is sent to the logged-in person's email address.

Step 6:

In an alternative way, notices for taxpayers registered under Article 12 can be submitted via three types of files:

- Pipe delimited files (“|”)
- Comma delimited files (“,”)
- Extensible Markup Language (**XML**) format

To upload a file click on the **Load File** button as displayed in the screen below



A screenshot of a web form titled "Notice Details". The form contains several input fields and dropdown menus. The fields are: "Type of Notice" (Services), "From EU?" (No), "Invoice Date" (04/05/2010), "Acquisition Date" (04/05/2010), "Value (€)" (0.00), and "VAT (€)" (0.00). At the bottom of the form, there are three buttons: "Add" (with a plus sign), "Clear" (with a red eraser icon), and "Load File" (with a folder icon). The "Load File" button is circled in red.

File Structure

All files must have the following data structure:

- **Value Amount**
 - Data Type: Decimal (13,2)
 - Mandatory: Yes
 - Minimum Value: €0.00 (i.e. no negative values are accepted)
 - Maximum Value: €99,999,999,999.99

- **VAT Amount**
 - Data Type: Decimal (13,2)
 - Mandatory: Yes
 - Minimum Value: €0.00 (i.e. no negative values are accepted)
 - Maximum Value: €99,999,999,999.99

- **Type of Notice**
 - Data Type: String
 - Mandatory: Yes
 - **0** - Services or **1** – Goods

- **Date of Invoice**
 - Data Type: String
 - Mandatory: Yes
 - Format: dd-mm-yyyy

- **Date of Acquisition**
 - Data Type: String
 - Mandatory: Yes
 - Format: dd-mm-yyyy

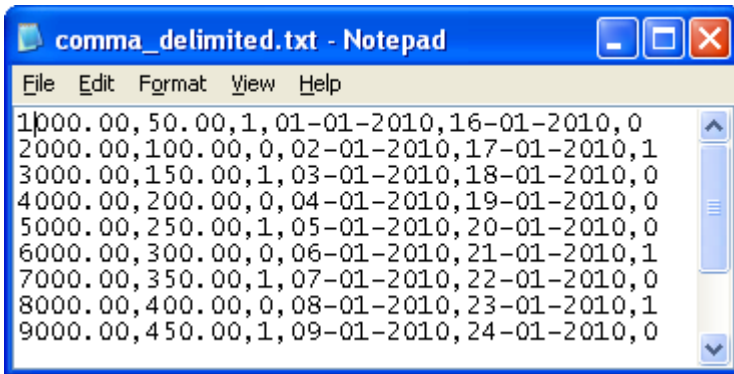
- **Source of Invoice**
 - Data Type: String
 - Mandatory: Yes
 - **0** – From EU or **1** – From Outside EU
 - Must be set to **0**, in case of an intra-community acquisition.

File Validations

- Only Notices for year 2010 onwards will be accepted
- Date of Invoice and the Date of Acquisitions cannot be in the future
- The Notice Value and Notice VAT cannot be €0.00 or hold a negative amount
- The due date for keyed-in notices must correspond to an existent ledger period

File Samples

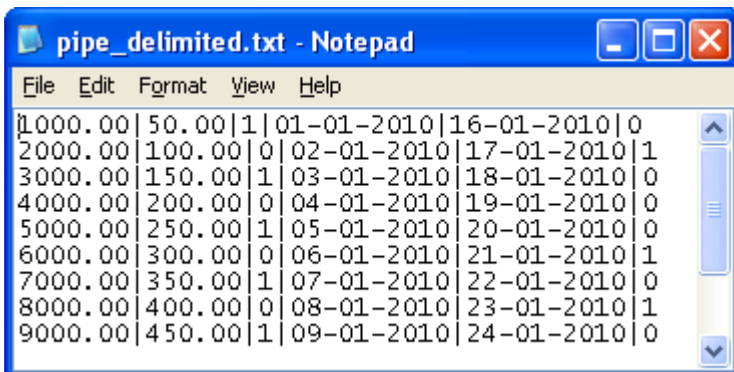
- An example of a Comma (“,”) delimited file



```
comma_delimited.txt - Notepad
File Edit Format View Help
1000.00, 50.00, 1, 01-01-2010, 16-01-2010, 0
2000.00, 100.00, 0, 02-01-2010, 17-01-2010, 1
3000.00, 150.00, 1, 03-01-2010, 18-01-2010, 0
4000.00, 200.00, 0, 04-01-2010, 19-01-2010, 0
5000.00, 250.00, 1, 05-01-2010, 20-01-2010, 0
6000.00, 300.00, 0, 06-01-2010, 21-01-2010, 1
7000.00, 350.00, 1, 07-01-2010, 22-01-2010, 0
8000.00, 400.00, 0, 08-01-2010, 23-01-2010, 1
9000.00, 450.00, 1, 09-01-2010, 24-01-2010, 0
```

Note that the end of line delimiter is a carriage return (CRLF).

- An example of a Pipe (“|”) delimited file



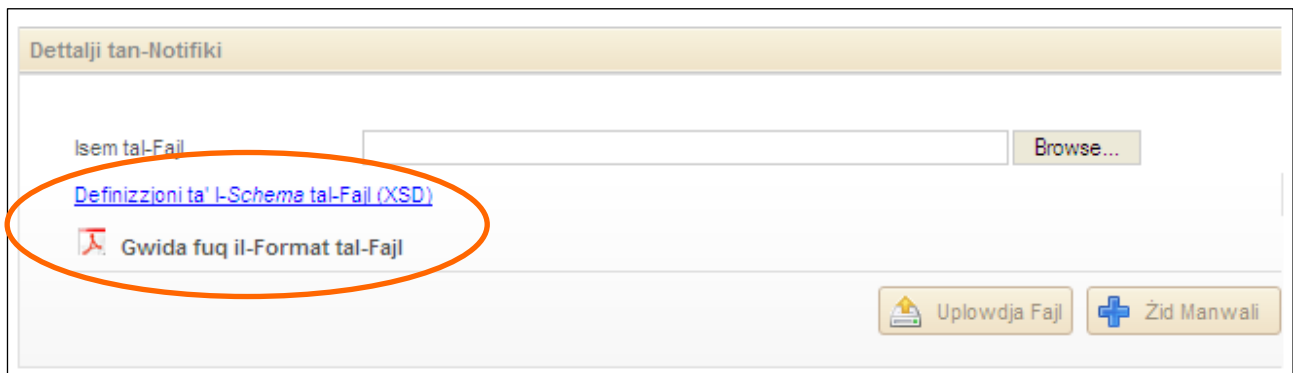
```
pipe_delimited.txt - Notepad
File Edit Format View Help
1000.00| 50.00| 1| 01-01-2010| 16-01-2010| 0
2000.00| 100.00| 0| 02-01-2010| 17-01-2010| 1
3000.00| 150.00| 1| 03-01-2010| 18-01-2010| 0
4000.00| 200.00| 0| 04-01-2010| 19-01-2010| 0
5000.00| 250.00| 1| 05-01-2010| 20-01-2010| 0
6000.00| 300.00| 0| 06-01-2010| 21-01-2010| 1
7000.00| 350.00| 1| 07-01-2010| 22-01-2010| 0
8000.00| 400.00| 0| 08-01-2010| 23-01-2010| 1
9000.00| 450.00| 1| 09-01-2010| 24-01-2010| 0
```

Note that the end of line delimiter is a carriage return (CRLF).

- An example of an XML file

```
- <notice xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="notice.xsd">
- <application>
  <totalvalue>1000</totalvalue>
  <totalvat>180</totalvat>
  <noticetype>0</noticetype>
  <invoicedate>01-01-2010</invoicedate>
  <acquisitiondate>02-01-2010</acquisitiondate>
  <origintype>1</origintype>
</application>
</notice>
```

Click on the **File Schema Definition (XSD)** to validate the XML file against the supplied XSD (<https://secure2.gov.mt/vatservices/XSD/RegisterC/notice.xsd>).



Step 7: Editing a VAT Notice/Line

When selecting the “Submit Notices” services from the menu, the logged-in taxpayer is displayed with a list of already-submitted notices. If the taxpayer requires changing any of the displayed information for a particular notice, the latter has to be deleted (as shown below) and a new notice needs to be submitted.

Type of Notice	Invoice Date	Acquisition Date	From EU?	Due By	Value (€)	VAT (€)
SERVICES	01/01/2010	01/01/2010	NO	15/03/2010	100.00	25.00
TOTAL NUMBER OF NOTICES: 1				TOTAL AMOUNT (€)	100.00	25.00

✓ It is important to keep in mind that if the to-be-deleted notice has been processed by the VAT Department, then the webpage will show a warning that this notice cannot be altered. In these cases, taxpayer has to contact directly the VAT Department.