


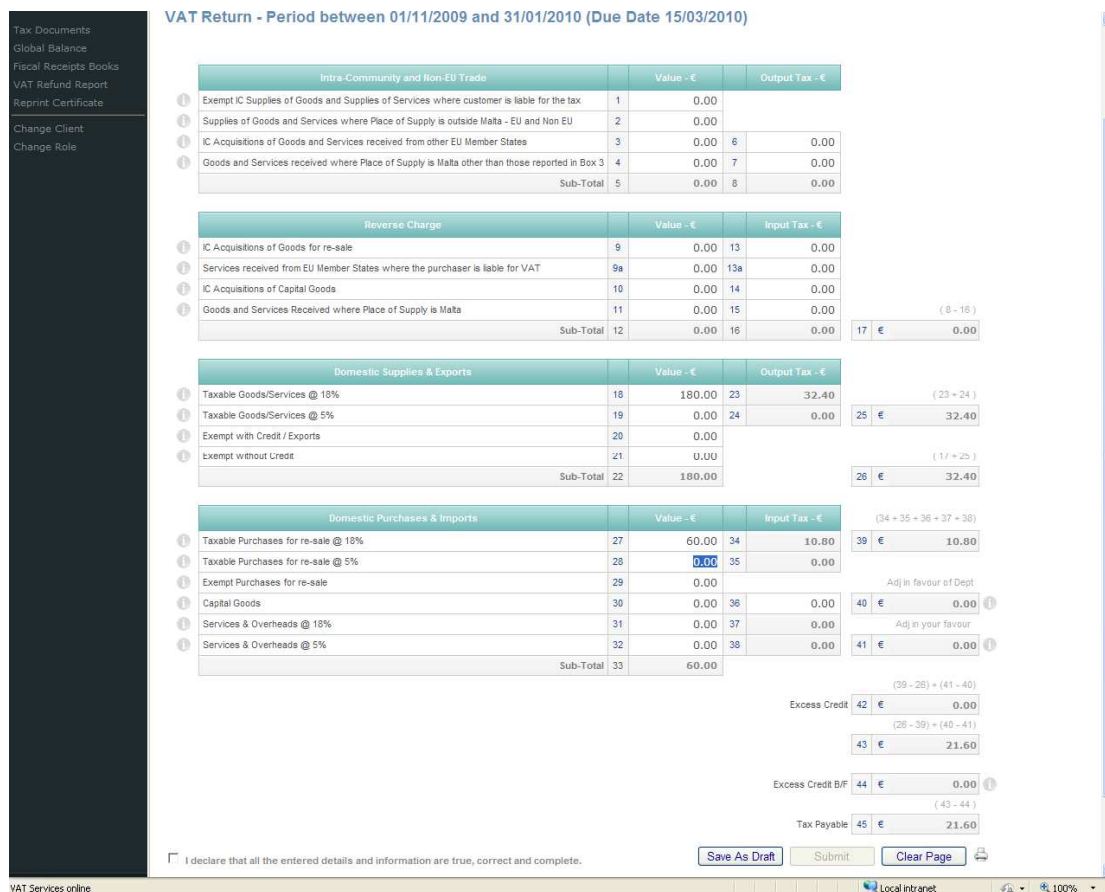
Guide to Submitting the Online VAT Return

Step 1 Select the desired VAT tax period. Click on the  VAT Return link.



The screenshot shows the 'VAT Online Services' portal for the Government of Malta. The left sidebar contains a navigation menu with options like 'Tax Documents', 'Global Balance', 'Fiscal Receipts Books', 'VAT Refund Report', 'Reprint Certificate', 'Change Client', and 'Change Role'. The main content area displays a tree view of tax periods from 2007 to 2010. Under the year 2009, the 'VAT' section is expanded, showing a list of periods. The period '01/11/2009 - 31/01/2010' is selected, and the 'VAT Return' link is highlighted with a yellow arrow icon.

Step 2 You will be presented with a blank VAT return to fill in as applicable. Sub-totals will be calculated automatically.



The screenshot displays the 'VAT Return - Period between 01/11/2009 and 31/01/2010 (Due Date 15/03/2010)' form. The form is organized into several sections, each with a table of entries. The left sidebar is the same as in Step 1. The main content area shows the following tables:

Intra-Community and Non-EU Trade				Value - €	Output Tax - €
1	Exempt IC Supplies of Goods and Supplies of Services where customer is liable for the tax	1		0.00	
1	Supplies of Goods and Services where Place of Supply is outside Malta - EU and Non EU	2		0.00	
1	IC Acquisitions of Goods and Services received from other EU Member States	3	0.00	6	0.00
1	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 - €
1	IC Acquisitions of Goods for re-sale	9	0.00	13	0.00
1	Services received from EU Member States where the purchaser is liable for VAT	9a	0.00	13a	0.00
1	IC Acquisitions of Capital Goods	10	0.00	14	0.00
1	Goods and Services Received where Place of Supply is Malta	11	0.00	15	0.00
	Sub-Total	12	0.00	16	0.00


Domestic Supplies & Exports				Value - €	Output Tax - €
1	Taxable Goods/Services @ 18%	18	180.00	23	32.40
1	Taxable Goods/Services @ 5%	19	0.00	24	0.00
1	Exempt with Credit / Exports	20	0.00		
1	Exempt without Credit	21	0.00		
	Sub-Total	22	180.00		

Domestic Purchases & Imports				Value - €	Input Tax - €
1	Taxable Purchases for re-sale @ 18%	27	60.00	34	10.80
1	Taxable Purchases for re-sale @ 5%	28	0.00	35	0.00
1	Exempt Purchases for re-sale	29	0.00		
1	Capital Goods	30	0.00	36	0.00
1	Services & Overheads @ 18%	31	0.00	37	0.00
1	Services & Overheads @ 5%	32	0.00	38	0.00
	Sub-Total	33	60.00		

Summary calculations on the right side of the form:

- (23 + 24) = 25 € 32.40
- (17 + 25) = 26 € 32.40
- (34 + 35 + 36 + 37 + 38) = 39 € 10.80
- Adj in favour of Dept = 40 € 0.00
- Adj in your favour = 41 € 0.00
- (39 - 26) + (41 - 40) = 42 € 0.00 (Excess Credit)
- (26 - 39) + (40 - 41) = 43 € 21.60
- Excess Credit B/F = 44 € 0.00
- (43 - 44) = 45 € 21.60 (Tax Payable)

At the bottom, there is a checkbox for 'I declare that all the entered details and information are true, correct and complete.' and buttons for 'Save As Draft', 'Submit', and 'Clear Page'.

Note that information describing each field is available by clicking on the respective  icon.

Step 3 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 wont be considered as having submitted your VAT return until you press 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 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.

Save As Draft Submit Clear Page

VAT Services online Local Intranet 100%

Step 4 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. Payment for the VAT Return must reach the department by the return due date.

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 Utilized	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](#)

Step 5 Till the return due date, if necessary, you may effect corrections to 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

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