

Electronic communications with the Revenue Departments

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Introduction

These guidelines lay down the procedures to be used by persons wishing to use electronic services for the purpose of filing statutory returns and other forms to the Office of the Commissioner for Revenue. These procedures apply to the electronic submission of the forms listed in the Table below.

The Table includes forms that may be filed electronically by, or on behalf of, taxpayers and taxable persons in connection with their own tax and VAT affairs (Parts A and B), as well as forms that the law requires from employers (Part C), notaries (Part D) and other third parties (data providers) (Part E).

Electronic communications may be made through the services of a representative appointed by the taxpayer, taxable person, employer or data provider concerned. In certain cases, the appointment of a representative is compulsory, as explained below.

Taxpayers and taxable persons

A taxpayer or a taxable person who is a physical person may communicate with the Office of the Commissioner for Revenue for the purpose of filing forms in connection with his own personal tax and VAT affairs using his personal e-ID. He may, instead, appoint a representative to file electronic forms on his behalf.

If a taxpayer or a taxable person is a company, partnership or other legal person, it can only file forms electronically if it has first appointed a representative for this purpose.

Employers

Employers who wish to submit the FSS forms electronically must first be registered for this purpose with the Commissioner for Revenue by filing the Form CFR03. Through this form employers may

appoint other general users to file the FSS forms on their behalf. If the employer is opting to appoint a registered tax representative to file the FSS on his behalf form CFR02 has to be filed.

Notaries

Notaries who wish to file the Notice of an *Inter Vivos* Transfer of Immovable Property (Schedule A to the Duty on Documents and Transfers Rules) electronically must first be registered for this purpose with the Commissioner for Revenue using Form CFR05. Through the same form the notaries can appoint general users who will use the services on their behalf.

Data providers

Persons who are required to submit forms as data providers may do so electronically through the services of a representative. The appointment of a registered tax representative to submit the data on behalf of the data providers is to be notified to the Commissioner on Form CFR02; the appointment of a general representative should be notified on Form CFR04. The data providers to whom these guidelines apply are those mentioned in Part E of the Table below.

Appointment of representatives

The appointment of a representative is optional for taxpayers or taxable persons who wish to submit electronic forms in connection with their personal tax and VAT affairs.

The appointment of a representative is compulsory for the submission of electronic forms by any company, partnership, firm or other legal person. It is also compulsory for the submission of forms by data providers.

The appointment of a registered tax representative is to be notified to the Commissioner on Form CFR02.

For certain services, such as the filing of a company tax return, the representative must be a tax practitioner. For certain other services, such as the submission of Form DDT10, the representative must be a registered tax representative. Other services, such as the submission of FSS forms by employers, may be provided by a registered tax representative or any individual, including an officer or an employee of the person who appoints him or a third party. The Table below indicates who can act as representative for each of the various categories of electronic services.

The electronic communications listed in the Table below are grouped under a number of categories. A person may appoint different representatives in respect of services falling under different categories. A separate CFR02 form has to be submitted for the appointment of each representative and it must indicate the category of services covered by each appointment. There may be only one representative for services of the same category and the appointment of a representative for a category of services will cancel any previous appointment for that category.

When a form is submitted electronically by a representative, it will have the same effect as if it was filed by the taxpayer, taxable person, employer or data provider who appointed that representative. The appointment is also taken as an authorisation for the representative to have electronic access (view only), where available, to those records and information held at the respective revenue department that are directly related to the services covered by the appointment.

Tax practitioners

A tax practitioner is a person who is:

- An accountant or accountancy firm; or
- A member of the Malta Institute of Taxation; or
- Any other person recognised as such by the Commissioner

Corporate services providers

A corporate services provider is a natural or legal person who is a company service provider, as defined in the Company Service Providers Act (Cap 529), and who is registered or exempt from registration in terms of that Act

Registration of tax representatives

A person can only provide electronic services as a registered tax representative if he/it is first registered with the Commissioner. An application for this purpose must be made on Form CFR01.

When the person is a firm or a company or any other legal person, the application for registration must indicate the individuals authorised by that legal person to use the electronic services (sub-users).

A physical person may provide services as a general representative without the need to be registered as such. However, an individual may only act as a representative for those categories of services that do not require the appointment of a registered tax representative.

Powers of the Commissioner

The Commissioner may refuse an application for the registration of a tax representative or refuse access to electronic services to any person without assigning any reason. He may also cancel the registration of any representative. The Commissioner may change or suspend the procedures regulating specific electronic services or electronic communications in general.

The Commissioner may, where he considers it appropriate, authorise the identification of any individual for the purpose of the services to which these guidelines apply other than by means of an e-ID.

Further information

Completed forms can be forwarded to the Commissioner by email on ictservices.cfr@gov.mt.

Table
Electronic communications

Abbreviations: <i>ITA</i> - <i>Income Tax Act</i> <i>ITMA</i> - <i>Income Tax Management Act</i> <i>DDTA</i> - <i>Duty on Documents and Transfers Act</i> <i>VATA</i> - <i>Value Added Tax Act</i>	
PART A	
TAXPAYERS (Income Tax)	
Service	Paper format of the prescribed form
Category ITA 1 The representative must be a tax practitioner Submission on behalf of a person of: <ul style="list-style-type: none"> - A return of income and self assessment required by Art. 10 ITMA - A provisional tax reduction form in accordance with rule 10 of the Payment of Provisional Tax (PT) Rules - Request for a change in the accounting date - Registration of Shareholders for the Purposes of a Claim for Refund in terms of articles 48(4) and 48(4A) ITMA as regulated by The Tax Refunds and Registration Procedures Rules - Request for a tax residence certificate 	Schedule A to the Income Tax (Form of Returns) Rules / TA 2 The schedule to the Payment of Provisional Tax (PT) Rules No prescribed form Form approved by the Commissioner Form approved by the Commissioner
Category DDTA 1 The representative must be a registered tax representative -Submission of an application for a determination in terms of Article 47(9) DDTA -Shareholders list	Form approved by the Commissioner No prescribed form

PART B	
TAXABLE PERSONS (VAT)	
Service	Paper format of the prescribed form
Category VAT 1	
The representative may be a registered tax representative or any other authorised individual	
Submission on behalf of a taxable person registered under Art. 11 or Art. 10 VATA of:	
- VAT declaration/return required by Art. 30(1) or Art. 27 VATA	Fifth Schedule or Fourth Schedule to the Value Added Tax (Forms) Rules
- Tax period statement	No prescribed form
- Recapitulative statement required by Art. 30(3) VATA	First Schedule to the Recapitulative Statement of Intra-Community Transactions Regulations
- Global statement	No prescribed form
- Request for change of register type	No prescribed form
- Request for reprint of VAT registration certificate	No prescribed form
- Mini One Stop Shop (MOSS)	No prescribed form
- Submission of the ECO Contribution Form	No prescribed form
Category VAT 2	
The representative may be a registered tax representative or any other authorised individual	
Application for VAT refund by taxable persons established within the EU required by Art. 25(2) VATA	No prescribed form
PART C	
EMPLOYERS	
Service	Paper format of the prescribed form
Category ITA 2	
The representative may be a registered tax representative or any other authorised individual	
The submission of the Payee Statement of Earnings required by rule 21 of the Final Settlement System (FSS) Rules	FS3
The submission of the Payer's Annual Reconciliation Statement required by rule 22 of the Final Settlement System (FSS) Rules	FS7

PART D	
NOTARIES	
Service	Paper format of the prescribed form
Category DDTA 2 Notice of a transfer inter vivos of immovable property required by Rule 2(5) of the Duty on Documents and Transfers Rules, Rule 6(2) of the Capital Gains Rules and Rule 22(9) of the Tax on Property Transfers Rules	First Schedule to the Duty on Documents and Transfers Rules
PART E	
DATA PROVIDERS	
The representative for the services in this Part may be a registered tax representative or any other authorised individual	
Service	Paper format of the prescribed form
Category ITA 3 PAYOR AS DEFINED IN ART. 41(B) ITA The submission of an account of payments of investment income as required by Art. 34(2) ITA	No prescribed form
Category ITA 5 PAYOR AS DEFINED IN ART. 41(B) ITA Return of payment of investment income arising from a special individual savings account as required by rule 5 of the Individual Savings Account Rules	No prescribed form
Category ITA 6 LICENCE HOLDER AS DEFINED IN RULE 2 OF THE PERSONAL RETIREMENT SCHEME RULES (SL 123.163) The statement of the particulars of individuals who make contributions or payments to a personal retirement scheme and other information as required by rule 7(2) of the said Rules.	Form approved by the Commissioner

<p>Category ITA 7</p> <p>PERSON WHO RUNS A CHILDCARE CENTRE</p> <p>Information on fees paid to a childcare centre for childcare services and other details as required by rule 2(c) of the Deduction (Childcare Fees) Rules</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 8</p> <p>HEAD OF A PRIVATE KINDERGARTEN OR SCHOOL</p> <p>Information on school fees and other details as required by Art. 14H ITA</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 9</p> <p>PERSON WHO RUNS A PRIVATE HOME FOR THE ELDERLY</p> <p>Information on fees paid in respect of residence in the home or centre and other details as required by Art. 14D ITA</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 10</p> <p>PERSON WHO RUNS A PRIVATE HOME FOR THE DISABLED OR AT A RESPITE CENTRE FOR THE DISABLED</p> <p>Information on fees paid in respect of residence in the home or centre and other details as required by Art. 14D ITA</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 11</p> <p>RETIREMENT SCHEME ADMINISTRATOR</p> <p>Information on pension income paid from registered retirement schemes to persons not resident in Malta</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 12</p> <p>PERSON WHO RUNS A REGISTERED SCHOOL</p> <p>The statement of the particulars of the hosting family and the gross amount of payments made to the host family in respect of hosting of students as required by rule 5(4) of the Hosting of Students (Income Tax) Rules.</p>	<p>Form approved by the Commissioner</p>
<p>Category ITA 13</p> <p>PAYOR OF SALE OF AGRICULTURAL PRODUCE</p> <p>Annual transaction reconciliation giving the details of the sales made during the year and the tax deducted as required by rule 8 of the Sale of Agricultural Produce Rules.</p>	<p>Schedule F of the Sale of Agricultural Produce Rules</p>
<p>Category ITA 14</p> <p>LICENCE HOLDER AS DEFINED IN RULE 2 OF THE VOLUNTARY OCCUPATIONAL PENSION SCHEME (S.L. 123.175)</p> <p>The statement of the particulars of individuals who make contributions or payments to a personal retirement scheme and other information as required by rule 11(2) of the said Rules.</p>	<p>Form approved by the Commissioner</p>

Forms

- CFR01** *Application for registration as a tax representative, indicating the representative's relevant qualifications. Applications by firms and other legal persons are to be signed by duly authorised directors/partners and must indicate the sub-users (name and identity card number).*
- CFR02** *Appointment of a registered tax representative by a taxpayer or taxable person or employer or data provider, indicating the category of services to which it applies and the representative's registration reference. Appointments by taxpayers/taxable persons, employers and data providers who are firms/legal persons are to be signed by duly authorised directors/partners.*
- CFR03** *Application for registration for those persons who wish to make use of the online services for FSS and VAT without appointing a registered tax representative. The application must indicate the authorised users who will use the service.*
- CFR04** *Application for registration for those persons who wish to make use of the online services for data providers without appointing a registered tax representative. The application must indicate the authorised users who will use the service.*
- CFR05** *Application for registration to make use of the online services for notaries. The application must indicate the authorised users who will use the service.*