

IR SERVICES ONLINE

Submission of FSS Documents

How to Submit Your FSS Data online

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Inland Revenue Department
Floriania

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Introduction

The Final Settlement System is a tax deduction methodology designed to produce accurate tax deductions from emoluments. This methodology ensures that the correct amount of tax is deducted from gross emoluments as they are received thus reducing the incidence of large refunds and tax bills.

The Inland Revenue encourages employers to use the on-line service to benefit from the following advantages:

- Do not need to call personally at the department or send data by post.
- On-Line validations will ensure that the data submitted is error free
- Correct submissions are acknowledged on-line
- Improved security and confidentiality in the submission of the information to the Inland Revenue

Data Protection

The Inland Revenue Department uses the information provided to process the Income Tax Return and Self Assessment in accordance with the Income Tax Acts and subsidiary legislation. We may check information provided by you, or information about you provided by a third party, with other information held by us. We will not disclose information about you to anyone outside the Inland Revenue unless permitted by law. The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) to protect your privacy. Any queries may be addressed to The Data Controller, Inland Revenue Department, Floriana FRN 0170.



Registration

In order to benefit from the IRD secure services for employers, one must register with the Inland Revenue and possess an e-ID. As stipulated in the Electronic Communications (Income Tax) Regulations 2002, registration for IR Services online for employers is applicable solely to any person who is a payer as defined in the Final Settlement System (FSS) Rules.

Step 1 – Register with the Inland Revenue

Register with the Inland Revenue by completing form IRWEB06 which may be downloaded from www.ird.gov.mt. Through this form employers may also register those persons that will make use of this service. The completed form needs to be delivered to the Inland Revenue, Correspondence Management Unit Block 1, Floriana.

Step 2 – Register for an e-ID

Each user identified in step 1 must possess an e-ID in order to access IR Services online.

For more information on how to apply for an e-ID please refer to www.mygov.mt.

Step 3 – Request a Digital Certificate

- Log on to the mygov.mt website and click “Request a Digital Certificate”
- For security reasons you will be prompted to enter your PIN.
- Follow the on-screen instructions in order to complete your request.
- You will then receive the necessary feedback from the e-ID administrator such that the digital certificate can be downloaded and installed accordingly.

Step 4 – Subscribe to IR Services for Corporate Users

- Go to www.mygov.mt and click on “Select Digital Certificate”.
- Enter your e-ID login and password.
- Select the “Subscribe to a Service” option.
- Select the Inland Revenue Department in the “Choose Service Provider” section.
- Select the “IR Services for Corporate Users” from the list of related services shown and click “Subscribe”
- Click “Yes” when prompted to confirm your request.
- You will then receive feedback notifying you that your request has been approved
- Now that all the necessary procedures have been followed, you can login and avail of the Employer services accordingly.



Submitting Your Data

Getting Started

In order to be able to submit your FSS Data online you must first download the FSS e-filing sheet from www.ird.gov.mt. This spreadsheet was developed to offer an easy way for employers to complete and submit their FSS records. It does not compute any values automatically, because it is not intended to replace the payroll system but only to capture the FS3 and SSC records (as computed by the payroll system) and submits them to the IRD.

The FSS e-filing sheet is made up of the following worksheets:

- FS7 – Annual Reconciliation Statement;
- FS3 – Tabular representation of FS3 records;
- SSC – Tabular representation of SSC records;
- Results – Displays submission results;
- Payments – Displays payments made.

Step 1 – Personalize the Spreadsheet

Make sure you are connected to the internet and on the FS7 sheet, click the “Personalise” button. The spreadsheet will prompt you to enter your PE Number and e-ID credentials. Enter the required information and click “OK”. Next, select your e-ID digital certificate from the list provided and click “OK”. Figure 1 shows the user authentication screen.

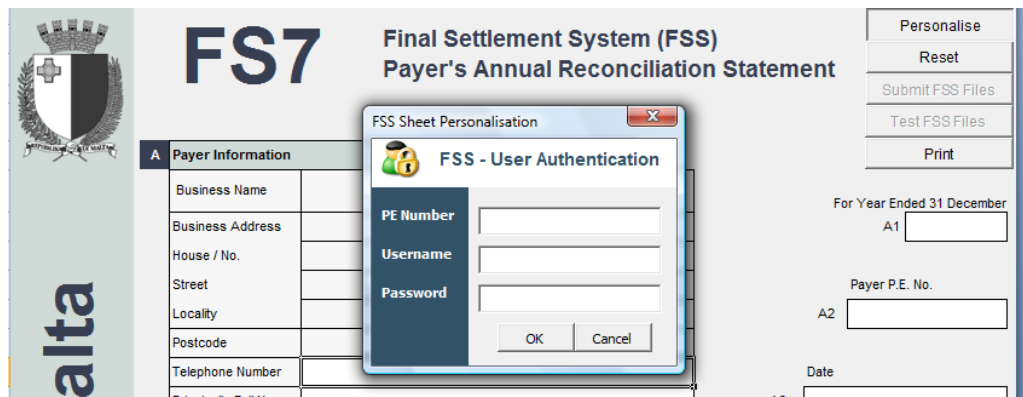


Figure 1 - User Authentication

After a few seconds, the spreadsheet should be populated with your information including Name and Address, Year of FSS Documents, FSS Tax & SSC Payments made during the year etc.

Fill in the remaining details and switch to the FS3 sheet.

Step 2 – Load FSS Records

From the FS3 Sheet, load the FS3 file generated by your payroll package onto the spreadsheet by clicking the “Load FS3 File” button. Switch to the SSC sheet and do the same with the SSC file.

The spreadsheet supports loading multiple files. The data loaded from any additional FS3/SSC files will be appended to the existing data on the spreadsheet.

Please refer to the Electronic Lodgment Specifications document for more information on valid file formats. A copy of this document can be downloaded from www.ird.gov.mt/fss/fssonline.aspx.

Step 3 – Test Data Submission (optional)

It is recommended that you “Test Submit” your data before actual submission by clicking the “Test FSS Files” button from the FS7 sheet. Re-enter your credentials and wait for the validation process to complete. If any errors are found they will be highlighted in red on the FS3/SSC sheets.

Correct any errors and repeat the process until no further errors are reported. You may now proceed to step 4.

Step 4 – Data Submission

You may submit the data files in two ways: either through the spreadsheet itself or through the Inland Revenue website.

Option 1 – Submission through spreadsheet

Go to the FS7 Sheet and click the “Submit FSS Files” button. Re-enter your credentials and wait for the validation process to complete. If any errors are found they will be highlighted in red on the FS3/SSC sheets, just like step 3 above.

Note

The only difference between a Test Submission and an Actual Submission is the fact that a test submission will not be taken into consideration for processing by the IRD. On the other hand, you may actually submit the FSS documents as many times as needed up to the submission deadline issued by the IRD in advance. After this deadline, the IRD will consider the latest successful submission as the Actual Submission and starts processing it.

Option 2 – Submission through the website

Before you can submit your data through the website you must export the FS3 and SSC records from the spreadsheet to flat files. You do this by clicking the “Export FS3 File” and “Export SSC File” on the FS3 and SSC sheets respectively. You can now proceed to submitting these files online.

Go to the Inland Revenue website home-page (www.ird.gov.mt) and click the "Sign-in" button under the "Employers" section (figure 2).



Figure 2

You will be prompted to select your e-ID digital certificate and re-directed to the IR Services online login page. Please enter your e-ID and password in the spaces provided and click the "login" button.

After successfully signing-in, click "Submit FSS Files" from the main menu on the left. Fill in the online FS7 and load the exported files. You can test these files again by clicking the "Test" button. This is the equivalent to testing the data from the spreadsheet as described in Step 3 above. Click the "Submit" button when satisfied with the test submission results.

Note

The only difference between a Test Submission and an Actual Submission is the fact that a test submission will not be taken into consideration for processing by the IRD. On the other hand, you may actually submit the FSS documents as many times as needed up to the submission deadline issued by the IRD in advance. After this deadline, the IRD will consider the latest successful submission as the Actual Submission and starts processing it.

Other Services

Submission History

You can view your entire submission history on IR Services online by clicking “View FSS Results” in the website’s main menu. Here you will see all your test and actual submissions listed in chronological order, latest at the top.

You can click on any of the submissions listed to view detailed results, including any errors found.

View FSS Payments

You can also view FSS payments by PE Number and Year. Click on “View FSS Payments” in the main menu and select the desired PE Number and Year.

For Further Information



IRD Taxpayer Service

Malta: Inland Revenue Department
Block 4 – Floriana, FRN 0170.

Gozo: IRD Branch
Enrico Mizzi Street, Victoria



IRD Call Centre

Telephone: 2296 2296

Freephone: 8007 2297



www.ird.gov.mt