



OFFICE OF
THE COMMISSIONER
FOR REVENUE

Online Submission of a Further Return (AF2)

User Manual

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Further Returns

Article 13 of the Income Tax Management Act (Cap 372 Laws of Malta) provides for the submission of further returns in instances where the taxpayer needs to make corrections or additions to a previously submitted income tax return or when so requested by the Commissioner for Revenue.

An on-line service is now being made available to companies and other entities that wish to submit a further return (commonly referred to as an AF2).

This manual outlines how the online submission of a further return (AF2) is to be made. Requests for clarifications regarding the process may be sent to ictuforms.mfe@gov.mt.

CfR Website Login

As a first step to obtain access to the Income Tax Services Online, the practitioner needs to confirm his/her registration with the Commissioner for Revenue as a tax representative.

The registration can be completed by submitting the CFR01 form. Such form may be accessed through the following link:

<https://cfr.gov.mt/en/eServices/Pages/CfR-Services-Online-Form.aspx>

Access to the on-line further return (AF2) on the CFR Website

To be granted access to the AF2 on-line service, the tax representative must submit the CFR02 application through the Income Tax Services on-line. The user manual on how to complete this application is found on the following link:

https://cfr.gov.mt/en/eServices/Documents/User_Manual_CFR02_Online_Services.pdf

Following the completion of the CFR02, the practitioner may proceed by accessing the Income Tax Services Online through the following link:

Log in the Cfr website - <https://cfr.gov.mt/en/Pages/Home.aspx>

Proceed by clicking on Income Tax Services Online as highlighted below

HOME | **E-SERVICES** | **INCOME TAX** | **VAT** | **PROPERTY & SHARES TRANSFERS** | **CUSTOMS**

TAXPAYER SERVICE NEW OPENING HOURS

TAXPAYER SERVICE

servizz.gov
Block 4, Vincenzo Dimech Street, Floriana

Hinjjiet tal-Ftuh mit-8 t'April 2019:
Mit-Tnejn sos-Sibt 08:00 - 13:00
L-Erbgha 16:30 - 19:00
Mhux inkluzi l-festi pubbliċi

Opening Hours as from the 8th April 2019:
Monday to Saturday 08:00 - 13:00
Wednesday 16:30 - 19:00
Except public holidays

1 2 3 4

ONLINE PAYMENTS

Business 1ST

servizz.gov

Latest News

- ▶ Year of Assessment 2019 Tax Returns for Companies
- ▶ The Commissioner for revenue notifies that the deadline for the submission and payment of forms TA22 and TA24 has been **Extended** up to the **30th June 2019** without incurring any interest/penalties
- ▶ 2018 annual average exchange rates of the Euro
- ▶ The Commissioner for Revenue notifies that the next due date is **15th May 2019** for submission of VAT Tax Returns together with any payments
- ▶ The Commissioner for Revenue notifies that the next due date is **15th May 2019** for submission of Environmental Contribution on Accommodation Tax Returns with any payments

PERSONAL SERVICES

- My Account
- Online Statements

Register for VAT Online

USEFUL LINKS

- GOV.mt
- Ministry for Finance
- EU Tax and Customs
- Freedom of Information
- Taxpayer Charter
- Cfr News

CORPORATE SERVICES (TAX PRACTITIONERS, EMPLOYERS, VAT DELEGATED)

- **Income Tax Services Online**
- VAT Services
- Access Manager
- MOSS
- Submit FS5 Online

Submission of your VAT return and payment 7 days later.

Fiscal Receipt Books Info Line: 2291 6600

LEGAL & TECHNICAL

- Legal & Technical Page

NOTARY SERVICES

- Notary Online Services

REFUNDS THROUGH DIRECT CREDIT (SEPA)

- Income Tax Refund
- VAT Refund

Customer Care Call 153

Submitting an Online Further return (AF2)

From the Income Tax services main menu, select Private Practitioner; and

COMMISSIONER FOR REVENUE | **Income Tax Services**

[Logout](#) [CFR Website](#)


Main Menu

Main Page

Please select a role from the list below.

 **Private Practitioner**

- Submit Tax Returns
- View Payments
- View Tax Statements

 **My Personal Tax**


- Submit Tax Return
- Statement Preview
- View Payments

Search for the company/entity for which an on-line Further return (AF2) will be submitted, using the fields below and click on "Go":

Please input search criteria to find desired client

Search

Name		PE Number	
Tax Reference		Data Provider Number	
ROC Number			

 **Go**

Click on “View Tax Documents” which is accessible from the left-hand side menu:

COMMISSIONER FOR REVENUE | **Income Tax Services**

Logout | CFR Website

Main Menu	Please choose an option from the left
<ul style="list-style-type: none">Submit Tax ReturnSubmit Adjustment FormView Tax SubmissionsView Tax DocumentsMy AccountMy BalancesTax ConsolidationPT Reduction FormCertificate of Tax ResidenceSubmit FSS FilesView FSS ResultsView FSS PaymentsEmployee RegistrationFSSValidate IDsValidate NIsView DAC6 SubmissionSubmit DAC6 ReportShareholder RegView Shareholder SubAccounting PeriodDDT10Shareholder ListChange ClientChange RoleMain Page	<p>Submit FSS Files This function is used to file end of year FSS Files. The FSS Files should meet the specifications issued by the Commissioner For Revenue</p> <p>FSS Submission Results This function enables you to view file submission history and results. Any validation errors are also listed here.</p> <p>View FSS Payments This function allows viewing of FSS payments for a specific year.</p> <p>Submit Employment - FS4 Forms This function is used to submit employee's employment information</p> <p>FSS Interactive Form Fill in the Payer's Monthly Payment Advice (FS5) and effect payment online.</p> <p>Change Client Allows you to service a different client.</p> <p>Change Role Allows you to change your working profile.</p>

Developed by xmita

The on-line further return can only be downloaded where the statement of the previous submission (Income Tax Return or further return “AF2”) is shown as printed. Please refer to the screen shot below.

Main Menu	View/Edit Tax Information
<ul style="list-style-type: none">Submit Tax ReturnSubmit Adjustment FormView Tax SubmissionsView Tax DocumentsMy AccountMy BalancesTax ConsolidationPT Reduction FormCertificate of Tax ResidenceSubmit FSS FilesView FSS ResultsView FSS Payments	<ul style="list-style-type: none">2023<ul style="list-style-type: none">Return (Issued)<ul style="list-style-type: none">Download Return for Electronic FilingPayment Reference No: 00991974902122386(Download)2022<ul style="list-style-type: none">Return (Printed)<ul style="list-style-type: none">Document SummaryDownload Return for Electronic FilingExport KeyCopy of ReturnStatementView Payments

This will re-direct you to the next page. Click on "Request AF2" as per below screen shot:

The following pop-up will be generated. Kindly choose the correct year of assessment (Y/A) from the drop-down menu.

Once selected, the Further return (AF2) in excel format will be downloaded. The adjustment form shall reflect all the figures recorded in the original submission. The practitioner shall input any corrections and/or additions in the said further return (AF2). Once completed, please proceed with the submission as follows:

Subsequent to the above step one will be directed to the following page. Please, tick and fill accordingly and upload the further return (AF2) by clicking **“Choose file”**

Once the above steps are completed one may proceed with the testing and submission respectively, by clicking on the **“Test / Submit”**

The test function will validate and highlight the errors featured following the input of any additions and/or corrections in the further return (AF2).

The submit function will allow the practitioner to submit the figures recorded in the further return (AF2) following any corrections/amendments.

If the testing is successful proceed by clicking **“Confirm”** to fully validate your submission. This will redirect you to the submission page, where the acknowledgment can be downloaded.

	IPA Income	IPA Tax	MTA Income	MTA Tax	FIA Income	FIA Tax	Totals
73 Tax Thereon at the Normal rate (35)	0		0		0		
79 Tax due after deducting the Investment tax credit		0		0		0	
84 Tax Payable After Double Taxation Relief		0		0		0	
89 Balance Due In Terms of Section 42							0 0
90 Tax Refundable in terms of section 48							0 0

Copy of Return | Submission Summary | Submission Summary | Acknowledgement | **Acknowledgement** | Export Result