

IR SERVICES ONLINE

Corporate Tax Return

How to Submit Your
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online

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Inland Revenue Department
Floriania

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Introduction

R Services online provides a service for corporate taxpayers to submit their Tax Returns online. Every company applying for this service is provided with its own personalised tax return. The personalised **e-Return** incorporates, besides other details, the names of directors and shareholders according to the Registrar of Companies, the income tax payments for the year and a specific key unique to the company and may only be used for electronic filing.

The e-Return includes a number of verification checks that indicate to the Tax Practitioner any possible mistakes in calculations and legislative or accounting principles that may result in additional taxes for the taxpayer.

One of the main advantages of e-Return is that its completion may be carried out offline, thus reducing the connection costs of filling out this multiple page document.

Companies may apply for their personalised e-Return through their tax representative.

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

As stipulated in the Electronic Communications (Income Tax) Regulations 2002, registration for IR Services on-line as a tax practitioner is applicable solely to holders of a warrant issued under the Accountancy Profession Act or to members of the Malta Institute of Taxation.

In order to access IR Services on-line, tax practitioners must follow the following steps:

Step 1 – Register with the Inland Revenue

This is done by completing the CFR01 Form*. Through this form, Tax Practitioners may register users of the Internet Services as well as appointing users to manage the access to the electronic services by other users;

Step 2 – Authorisation by Client

Tax practitioners must be authorised by their clients to be their tax representatives with respect to the electronic services provided by the Inland Revenue. This authorisation may be done using the CFR02 Form*- Authorisation of Tax Representative.

Step 3 – Register for an e-ID

Tax practitioners must register for an e-ID. Each user of a firm must have an e-ID.

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

*All forms may be downloaded from the www.ird.gov.mt downloads section.

Step 4 – Request a Digital Certificate

Every user applying for an e-ID must also 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 5 – 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

After all these necessary procedures have been followed, you may log-in and avail of the services to which you are authorised accordingly.

Note

The Registration for IR Services On-Line involves an authentication process that the Inland Revenue has to do to safeguard both taxpayers and tax practitioners. All the information submitted on the registration forms must be correct and the Inland Revenue will verify this information. During this verification process the Inland Revenue may contact the individuals whose details appear on these forms.



Submitting Your Data

Step 1 – Complete the e-filing sheet

The first step is to complete the e-Return provided by the Inland Revenue.

For detailed information on how to complete your e-filing sheet please refer to www.ird.gov.mt/services/eservices/electroniclodgement.aspx.

Step 2 – Export Data

After completing the e-Return you must export the data by clicking the “Export” button found at the top of the “Index” worksheet. You may now proceed to submitting the exported file online.

Step 3 – Data Submission

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

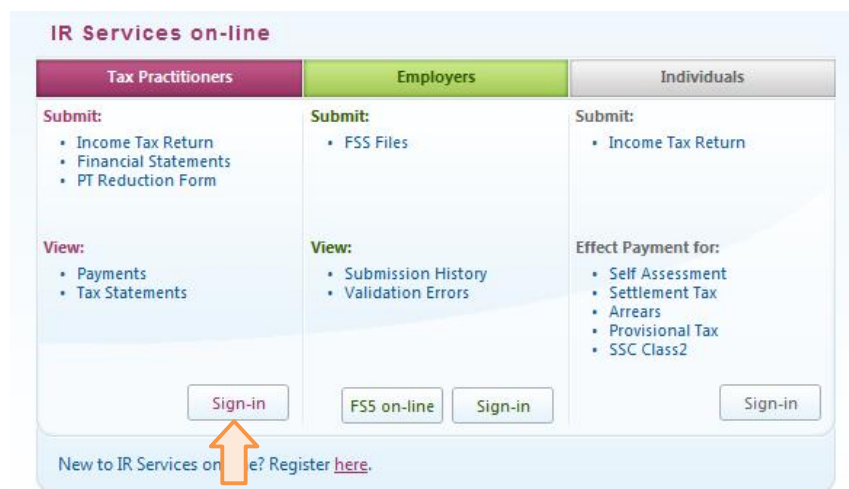


Figure 1

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 Tax Return" from the main menu on the left. Complete the short questionnaire and upload the file exported in Step 2. You can test the validity of the export file by clicking the "Test" button. If the export file is valid and no errors are found, you will be asked to confirm the submission. On the other hand, if the file contains any errors, a detailed list of the errors found will be displayed.

Once all errors are corrected you can officially submit your e-return either by clicking the "Submit" button or by clicking the "Confirm Submission" button after a successful test.

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.

Other Services

Submission History

You can view your entire submission history on IR Services online by clicking “View Tax Submissions” 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 during that particular submission.

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: 153



www.ird.gov.mt