

CFR SERVICES ONLINE

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Submission of FSS Documents

# How to Submit Your FSS Data online

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Office of the Commissioner  
for Revenue  
Floriana

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# Introduction

**T**he 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 Commissioner for 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 information

## **Data Protection**

The Commissioner for Revenue uses the information provided to process the Notification Form 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 Office of the Commissioner for Revenue unless permitted by law. The Commissioner for Revenue treats your personal information in accordance with the the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. Any queries may be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN 0170



## Registration

In order to benefit from the CFR secure services for employers, one must register with the Commissioner for Revenue and possess an e-ID. As stipulated in the Electronic Communications (Income Tax) Regulations 2002, registration for CFR 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 Commissioner for Revenue

Register with the Commissioner for Revenue by completing the CFR03 form which is available from the CFR website, or appoint a registered tax representative through CFR02 form.

The completed form can be submitted to the Commissioner for Revenue by email to [cfr.services@gov.mt](mailto:cfr.services@gov.mt)

### Step 2 – Register for an e-ID

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

For more information on how to apply for an e-ID please refer to [www.mygov.mt](http://www.mygov.mt).

### Step3–Two Factor Authentication Method

User may access the CFR services online available on [www.cfr.gov.mt](http://www.cfr.gov.mt) through the e-id Card Reader and/or Two Factor Authentication Method

a. Users availing of e-id Card Reader are to contact Identity Malta through <https://mygov.mt> or 25904300

b. With Reference to the Two Factor Authentication Method, users shall refer to the User Guide on

<https://cfr.gov.mt/en/eServices/Documents/authenticationuserguide.pdf>



## 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.cfr.gov.mt](http://www.cfr.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 CFR

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 – Personalise 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.

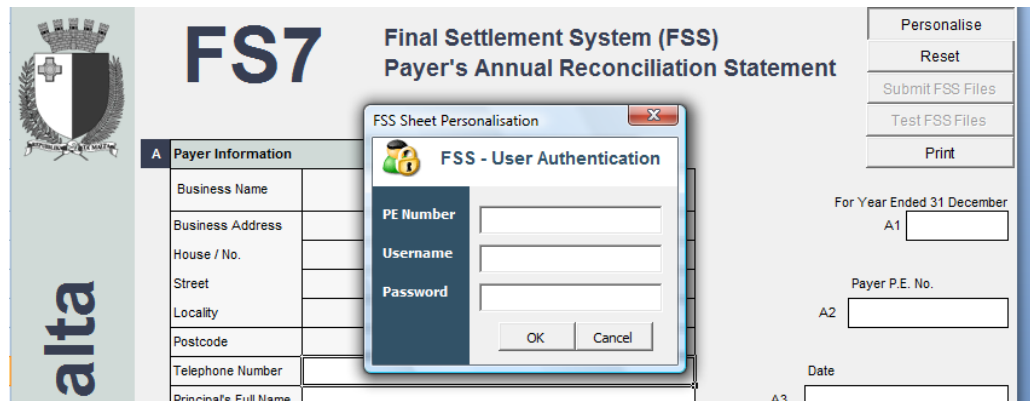


Figure 1 - User Authentication

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 [https://cfr.gov.mt/en/eServices/Documents/fss\\_elodgment\\_specs.pdf](https://cfr.gov.mt/en/eServices/Documents/fss_elodgment_specs.pdf).



### **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 Commissioner for 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 CFR. On the other hand, you may actually submit the FSS documents as many times as needed up to the submission deadline issued by the CFR in advance. After this deadline, the CFR 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 Tax Department's website on "Log in" through Employers' Portal <https://cfr.gov.mt/en/eServices/Pages/IRD-Services-Online-Employers.aspx> .

After successfully signing-in, click "Submit FSS Files", 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 CFR. On the other hand, you may actually submit the FSS documents as many times as needed up to the submission deadline issued by the CFR in advance. After this deadline, the CFR 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 CFR 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



### **CFR Taxpayer Service**

Malta: Office of the Commissioner for Revenue  
Block 4 – Floriana, FRN 0170.

Gozo: C F R Branch  
Enrico Mizzi Street, Victoria



### **IRD Call Centre**

Telephone: 153



[www.cfr.gov.mt](http://www.cfr.gov.mt) .