

# ECO on Accommodation

## Registration

The Office of the Commissioner for Revenue (OCFR) will use information available at the Malta Tourism Authority (MTA) to register taxpayers for the ECO on accommodation purposes.

Taxpayers who would like to change the information related to the VAT Registration, will also need to contact MTA such that both registers are aligned at source.

MTA can be contacted on e-mail [licensing.mta@visitmalta.com](mailto:licensing.mta@visitmalta.com) or by telephone on 2291 5000 during office hours

Subsequently MTA will inform the OCFR with these changes.

Taxpayers who have an MTA License but do not have a VAT Number will need to apply for a VAT Number. Registration may be done on-line at:

<http://vat.gov.mt/en/Online-Services/Pages/Online-VAT-Registration.aspx>

### The OCFR contacts are:

Freephone: 153 or Telephone: 144

Email: [servizz@gov.mt](mailto:servizz@gov.mt)

### Host families

Those persons who provide accommodation to students as Host families and who delegate their obligations to the Language school do not need to register for VAT purposes. Their ECO on accommodation return and the collection of ECO on accommodation will be managed by their respective Language school electronically.

On the other hand, those Host families that operate independently and do not delegate their obligations to the Language school, need to register for VAT purposes and submit and pay the respective dues online.

The OCFR will make arrangements directly with the Language schools for the collection of the information and payment of ECO on accommodation due by the host families that already have an

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agreement with the Language school. The information required for the license holders associated with that Language school can be provided in one return and in one line.

Language schools will provide full details of the ECO on accommodation collected from each host family to the OCFR.

**Delegation of obligations in terms of the ECO Contribution Act:**

An agreement can be reached between the license holders and operators where the premises licensed in the name of the License Holder will be operated by the Operator. The operator will then file the ECO on accommodation Return on behalf of the license holder. Such agreement is to reach the Malta Tourism Authority and is made by filling the on-line form below:

<http://tourism.gov.mt/en/Documents/Ecocontribution%20Delegation%20Agreement%20to%20Operators%20V.pdf>

The information required for the license holders associated with that Operator can be provided in one return and in one line.

## On-Line Filing

The ECO on accommodation return will be submitted online and payment can be effected via Internet Banking or through the Government Payment Gateway (GPG). The On-Line service will provide a unique payment reference number for each return to be paid using Internet Banking. Payments may be grouped for a set of ECO on accommodation Returns, pertaining to the same ECO number (but covers multiple licenses).

Taxpayers need the e-ID to access the CFR website and submit the ECO on accommodation return.

To be able to submit the ECO on accommodation Return on-line, please go to the “**How to Register for the ECO Return Submission Service**” section below.

The Office of the Commissioner for Revenue will provide specific facilities to Language Schools for on-line filing of the ECO on accommodation.

Other operators who may need different facilities for on-line filing can contact the Office of the Commissioner for Revenue, through their association or representative body on [servizz@gov.mt](mailto:servizz@gov.mt).

### How to Register for the ECO on accommodation Return Submission Service

For the filing of the on-line ECO on accommodation Return a Taxpayer can opt for one of the following options:

1. Taxpayer can opt to file the ECO on accommodation return himself (if he is a sole proprietor).
2. Taxpayer can opt to assign the filing of the ECO on accommodation return to his employees (including himself).
3. Taxpayer can opt to assign the filing of the ECO on accommodation return to a tax practitioner through delegation.

For option 1, the taxpayer must be in possession of an e-ID. This can be obtained by contacting 21226628. More information about obtaining the e-ID can be found at <https://mygov.mt/portal/webforms/howdoigetaccesstomygov.aspx#Register>.

For option 2, CFR03 form needs to be filled in and send to the OCFR on [ictservices.cfr@gov.mt](mailto:ictservices.cfr@gov.mt). This form, CFR 03, can be downloaded from the link below;

[http://vat.gov.mt/en/Downloads/Documents/VAT%20Froms/CFR03\\_FSS%20and%20VAT%20Services.pdf](http://vat.gov.mt/en/Downloads/Documents/VAT%20Froms/CFR03_FSS%20and%20VAT%20Services.pdf)

For option 3, CFR02 form needs to be filled in by a Tax Practitioner by accessing the below link;

<https://cfr.gov.mt/en/eServices/Pages/IRD-Services-Online-Tax-Practitioners-and-Corporate-Taxpayers.aspx>

All representatives who will file ECO on accommodation returns shall have an e-ID account.

### Filing of ECO on accommodation Return on-line

A return for each licensed premises is required.

In the case of all Language Schools, the data of the host families associated with any school will have to be summed up to make up one total for all the licenses and submit a one liner return with the totals. The same applies to the Operators, whereby these have to sum up the data of all the License holders they are responsible for and submit a one liner return with the totals. In both these cases, the license numbers will not be displayed and instead a one liner with the word '*various*' will be shown.

NIL returns will be required where premises were not utilised during the period. The Online service will have the facility to declare a NIL Return.

If one needs to change the details of an already submitted return, he can load the old return, make the changes and submit again. A new payment reference number will be provided.

### Step by Step guide to submit the ECO on accommodation Return

1. From the screen below, click on the ECO-MTA node and then on the appropriate quarter.



2. In the screen below, fill in the details for each license listed and press the submit button to submit the return



- Below is a sample of the Acknowledgement, showing the payment reference number.

Office of the Commissioner for  
Revenue

ENV Contribution Submission  
Acknowledgment

**Submission Reference No: 300**

**Submission Timestamp: 11/22/2016 6:48:30 AM**

**Taxpayer Reference No: [REDACTED] ECO**

This is to acknowledge the receipt of the ENV Contribution submission for tax period covering 20/06/2016 to 31/10/2016. Below are the details submitted.

Kindly quote the payment reference number: 7110060120481672 when paying through internet banking.

MTA Licence	Total	Total Guest	Total Guest	Total	Total	Sub-Total	Less 15% one	Total Contribution Due
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- Payment can be effected through the GPG or through Internet Banking. Please refer to section further below to see how to effect the payment.

## Payments

Payments can be effected either through the Government Payment Gateway (GPG) or through Internet Banking. If the Internet Banking option is used, then the payment reference number will need to be quoted.

### Payment through the Government Payment Gateway (GPG):

After submitting the ECO on accommodation return, payment can be made through the website using the Government Payment Gateway (GPG), by clicking on the Make Payment button. Payment through this channel can be made at a later stage. In this case, after logging in the web site, click on the appropriate quarter under the ECO-MTA node, and the return will be displayed together with the Make Payment button.

- After clicking on the Make Payment Button, the below screen is displayed

## ECO Payment for Period starting on 20/06/2016 and ending on 31/10/2016

Payment Details

Amount being Paid (EUR)

 Important

Prior to authorising payment, please make sure that the Period Start Date is entered correctly. Any payment done with an invalid Period Start Date would be directed to settle the earliest tax periods with a balance due.

Before effecting payment through the Government Payment Gateway, you must read these [terms and conditions](#) carefully and only if you agree you proceed and submit your payment.

**Note on Overpayments**  
The VAT Department will accept claims for overpayments made through electronic channels on a case by case basis. Taxpayers are requested to send claims for such overpayment by e-mail at [vat@gov.mt](mailto:vat@gov.mt). Claims should contain the full details of the payments and the reasons for the overpayment.

Should you require further assistance regarding the payment, please contact our Customer Service Helpline on 80074404 or email us on [vat@gov.mt](mailto:vat@gov.mt).

If there is no response from the server, wait at least five minutes before resubmitting.

I accept and agree with the [terms and conditions](#).

2. After confirming the amount (which can be changed), accept the terms and conditions and click on the proceed button. Enter the details in the screen below. Then click on the accept terms and conditions and click in the continue button.

## Bill Payment

### Card Payment Details

Highlighted fields indicate they are required.

Card Type	<input type="text" value="APS PREMIER"/>
Card Number	<input type="text"/>
Expiry	<input type="text" value="01"/> <input type="text" value="2017"/>
Card Holder Name	<input type="text"/>
Email Address	<input type="text"/>

Total amount that will be charged to your card is EUR

I have read and accept terms and conditions

3. The below screen will be displayed after successful payment

Reference Number: PAY477V

Thank you for using VAT Services On-line. This is to confirm that your details have been forwarded to the bank and are being processed.

Transaction Details

Payment Reference	7110060120481672
Authorisation Code	TEST
Paid Amount (EUR)	7.65
Card Type	VISA
Transaction Time	22/11/2016 07:06:25
Payment For	

Personal Details

Email Address

This transaction will not be considered valid should this same transaction be not honoured, or otherwise reversed, by the card issuing authority. If the Period Start Date is incorrect, the payment will be directed to settle any balance due in the earliest tax period.

**Note on Overpayments**

The VAT Department will accept claims for overpayments made through electronic channels on a case by case basis. Taxpayers are requested to send claims for such overpayment by e-mail at [vat@gov.mt](mailto:vat@gov.mt). Claims should contain the full details of the payments and the reasons for the overpayment.

This acknowledgement is to be considered as an official receipt as no further receipts will be issued from the VAT Department's Cash Office.

 Acknowledgement |  Acknowledgement

4. An acknowledgement e-mail will be received at the e-mail entered in point (2) above. This can also be viewed by clicking on the Acknowledgement buttons.

Reference Number: PAY477V

Thank you for using VAT Services On-line. This is to confirm that your details have been forwarded to the bank and are being processed.

Transaction Details

Payment Reference:	7110060120481672
Authorisation Code:	TEST
Paid Amount (EUR):	7.65
Card Type:	VISA
Transaction Time:	22/11/2016 07:06:25
Payment For:	ECO ENV Contribution

Personal Details

Email Address:

This transaction will not be considered valid should this same transaction be not honoured, or otherwise reversed, by the card issuing authority. If the Period Start Date is incorrect, the payment will be directed to settle any balance due in the earliest tax period.

Note on Overpayments

The VAT Department will accept claims for overpayments made through electronic channels on a case by case basis. Taxpayers are requested to send claims for such overpayment by e-mail at [malto:vat@gov.mt](mailto:malto:vat@gov.mt). Claims should contain the full details of the payments and the reasons for the overpayment.

This acknowledgement is to be considered as an official receipt as no further receipts will be issued from the VAT Department's Cash Office.

**Payment through Internet Banking:**

The ECO on accommodation return payment can be made through the Internet Banking Facility provided through the local banks websites as follows:

Internet Banking service of HSBC Malta p.l.c

BOV 24X7 Services of Bank of Valletta p.l.c  
Internet Banking of APS Bank  
Internet Banking of BNF Bank  
Internet Banking of Lombard Bank

To effect payment, key in the 'Payment Reference' that has been provided to you after submitting the ECO on accommodation return into the appropriate field of the Internet Banking and 24x7 Services in line with the specific instructions of your respective bank.

This Office recommends the use of its own on-line payments page for payments within your standard card limits, where you will be acknowledged immediately of the payment effected.