



11.05.2026

Circular OPS/MFI/4/2026

STANDARD OPERATING PROCEDURES – EU PAYMENTS UNIT PAYMENT PROCESS

Version 1 dated May 2026

1. Introduction

This SOP is being shared with all parties involved in the processing of EU-funded payments¹ to provide clear guidance to stakeholders and enhance understanding of the procedures followed by the EU Payments Unit and the respective entities involved, thereby ensuring a smooth payment process at every stage.

The payment process outlined in this SOP is designed to mitigate key risks, including ineligible expenditure, errors, duplicate payments, fraud, and non-compliance with EU and national rules.

To address these risks, the process incorporates multi-level verification, segregation of duties, system-based controls within Management and Control Information System, and independent checks by the EU Payments Unit prior to payment execution, ensuring the legality, regularity, and accuracy of expenditure.

It should be read in conjunction with the [Manual of Procedures for the Implementation of Operations – A Guide to Beneficiaries](#). Beneficiaries – through their designated Project Leader – and Line Ministries must carry out checks on payment claims in line with the guidelines provided by the EU Payments Unit, as well as the instructions issued by the Managing Authority. The latter instructions are particularly important to uphold safeguards that protect the financial interests of the European Union against fraud, corruption, conflicts of interest, and double funding.

¹ The EU Payments Unit processes payments in relation to the following funding programmes: Asylum, Migration and Integration Fund, Border Management and Visa Instrument, Cohesion Fund, EEA Norway Grants, European Maritime Fisheries and Aquaculture Fund, European Regional Development Fund, European Social Fund+, Internal Security Fund, Just Transition Fund and Recovery and Resilience Plan

2. Overview of Payment Process

The Government of Malta pre-finances expenditure for mainstream projects (excluding Aid Schemes) through the national budget; therefore, Beneficiaries are paid from national funds.

Payments are processed through the Management and Control Information System (MCIS) which ensures transparency, traceability, and compliance with the EU *Financial Regulation (EU, Euratom) 2024/2509* during project implementation. It also supports the monitoring and management of financial operations.

Payments are carried out in **a three-stage process** in line with the principle of segregation of duties, ensuring that initiation, verification, and authorisation of payments are performed by separate entities where:

- i. The **Beneficiary** receives the request for payment from the Contractor *or* the Finance Unit within the Beneficiary organisation in the case of reimbursement requests *or* supporting documentation in the case of Simplified Cost Options. The Intermediate Body first level receives the request for payment from the undertaking.
- ii. In the next step, the payment claim reaches the next level of confirmation on the Management and Control Information System – the **Line Ministry or Intermediate Body second level**. The payment process under the Management and Control Information System is complemented by the necessary transaction issued from the Corporate Financial Management Solution (CFMS) for the payment to go through.
- iii. Following Line Ministry or Intermediate Body's confirmation on the system, the payment claim is then checked and confirmed by the **EU Payments Unit** for the execution of payment.

To avoid payment rejections, it is essential that all preceding levels strictly follow the established guidelines.

All stakeholders involved in the payment workflow – Beneficiaries/Intermediate Body, Line Ministries (including Directors of Programme Implementation and Accounting Officers), the EU Payments Unit, and the Central Bank of Malta – must ensure that payments are processed in good time since Malta can only draw funds from the European Commission based on payments effected to contractors.

It is the responsibility of the Beneficiary/Intermediate Body first level (**Project Leader**) to ensure that invoices and all supporting documentation are submitted promptly and correctly on the first attempt to avoid delays in the payment process.

Before a payment is processed, payee details (including financial details) are forwarded to the EU Payments Unit, and the respective details are recorded under the Funding Entities Database (this database is directly linked to the Management and Control Information System).

3. Payment Workflow for EU Funded Payments

a) Submission of Financial Identification Form (FIF)

Once a Beneficiary signs a contract with a Contractor, Supplier, Entity or Individual, **the relevant financial details** must be submitted to the EU Payments Unit by requesting a filled in **Financial Identification Form (FIF) – Annex 1**. Once completed, the Beneficiary must send the Form to the **following e-mail address: eupayfi@gov.mt**. For reimbursements, payment recipients must also complete a Financial Identification Form, following the same procedure. The EU Payments Unit does not retain hard copies of these forms, and any changes to the submission process will be communicated accordingly.

Before a contract is entered into the Management and Control Information System, the Beneficiary must ensure that the EU Payments Unit has received the completed Financial Identification Form. Similarly, for payment claims not linked to a contract, the Beneficiary or Intermediate Body must ensure that the EU Payments Unit has received the completed Financial Identification Form prior to entering the payment claim into the Management and Control Information System.

In cases where the payee is already registered in the Funding Entities Database, the Beneficiary/Intermediate Body must verify that all details, including but not limited to bank account information, are accurate and applicable to the specific project. Where a payee has multiple bank accounts, the Beneficiary/Intermediate Body must ensure that the correct bank account is selected.

If the payee's details change during the contract period, the Beneficiary / Intermediate Body must immediately inform the EU Payments Unit and request the Contractor to complete a new Financial Identification Form. The updated details must be provided to ensure payments are processed accurately. This includes, but is not limited to, changes in personal details (such as a change of surname), bank account details, closure of a bank account, or changes to the email address.

The Beneficiary / Intermediate Body should also note that the EU Payments Unit performs several verifications on the submitted details, including checks vis a vis the VAT number through the VAT Information Exchange System (VIES), the Malta Business Registry (MBR), the Person Register, as well as Verification of Payee (VoP) checks.

All parties handling payee and payment-related information shall ensure compliance with applicable data protection obligations, including the General Data Protection Regulation (GDPR) (EU) 2016/679 and relevant national implementing legislation. Personal data shall be processed only for legitimate purposes connected with the payment process, limited to what is necessary, and handled securely in line with applicable retention and access requirements.

b) Processing of payment through the Management and Control Information System

Once the payee details are inserted on the Funding Entities Database the contract or equivalent documentation needs to be uploaded on the Management and Control Information System before proceeding with the payment claim. Contract level data and documentation need to be checked by the Beneficiary/Intermediate Body (First Level).

a. Step 1: Project leader/Intermediate Body (in case of Aid Schemes)

The invoice from a Contractor/Payee or claim for reimbursement must be **processed through the** Management and Control Information System by the Beneficiary/Intermediate Body (First Level). At this stage, the payment claim is created in the Management and Control Information System.

Following vetting of the request and confirmation of its adequacy through the Management and Control Information System the system automatically generates an *Invoice Details Certificate* under the Confirmation tab at payment claim or payment claim multiple invoice level. The payment claim is then confirmed by the authorized official.

Beneficiaries are required to upload all relevant supporting documents – including contracts, invoices and receipts – on the Management and Control Information System. These documents form part of the audit trail necessary for proper validation and verification of expenses. This also applies to the Intermediate Body (First Level).

The **checks undertaken by the Beneficiary** include (but are not limited to) the following:

- Selection of invoice type (the checklist is dynamic and depends on the invoice type)
- Validate the invoice – i.e. ensure that the details entered at Payment Claim or Payment Claim Multiple Invoices level are correct

- Contract level data and documentation related to the payment request are up to date, as changes might have occurred since the last entry
- Amount on the invoice is arithmetically correct
- Details on the invoice are all correct: date, amount, entity's details, VAT element
- Expenditure being claimed is in line with the applicable Regulation and Programme
- Line item on the invoice is eligible and as included in the tender and subsequent contract
- Invoice is based on a valid contract and in line with the contract conditions
- Guarantee(s) foreseen within the contract are in place
- Invoice reflects the schedule of payments in the respective contract
- Products have been delivered and accepted according to the contract specifications/terms of reference

In the case of payments covering **Simplified Cost Options (SCOs)** the checks include (but are not limited to) the following:

- Insertion of Simplified Cost Option rate (where applicable)
- Claim amounts must be calculated according to approved rates
- In case of salaries, the claim is properly completed, its content was checked with official records and any type of checks carried out did not result in any abnormalities
- The necessary documentary proof in relation to the milestones as outlined in the Grant Agreement and / or any subsequent addenda applicable from application to reimbursement stage is in place
- Relevant documentation has been uploaded
- For indirect costs, claims must include a clear explanation of how the amount was calculated, with workings if necessary. Any addenda or savings letters forming the basis of these calculations must be uploaded unless otherwise instructed by the Managing Authority.

Travel costs in the form of a simplified cost option:

- Travel Agenda
- Boarding Passes/Train tickets
- Certificate of Participation / Attendance / Travel Report
- Statement of Expenditure in the case of claiming subsistence allowance
- Receipts related to contingency claims

The following also needs to be noted:

- For **prefinancing payments**, if the guarantee specifies a dedicated account, the Beneficiary must select that account in Management and Control Information System. If the account is missing, the Beneficiary is to inform the EU Payments Unit so it can be added. The same applies for **retention** payments.
- For payments involving **Private and Third-Party contributions** (for non-eligible costs, co-financing share or aid intensity) these must be transferred to the EU Payments Unit via bank transfer in line with [MEFL/EF Circular No 3/2023](#) before confirming payment in Management and Control Information System.
- For contracts exceeding €250,000 where **VAT** is not an eligible cost (refer to [Procurement Policy Note # 12](#)):
 - VAT payments must list the Contractor as the entity (payee) but use the public IBAN account ending with “5001H.”
 - If this account is not available, the EU Payments Unit must be informed by the Beneficiary to add it.
 - Beneficiaries must inform Contractors that VAT will be paid directly to the Malta Tax and Customs Administration (MTCA).
- If the payment is to a **Foreign Contractor** not registered with the Malta Tax and Customs Administration (recorded under the Management and Control Information System as ‘VAT DEPARTMENT’), the corresponding VAT payment to the Malta Tax and Customs Administration must be processed simultaneously with the net payment, unless a special arrangement exists or the Managing Authority provides alternative instructions.
- In the case of **Reimbursement to Beneficiary** the details on the Supplier, Supplier VAT, Original Payment Date, and Ultimate Beneficial Owner (UBO) legal personality and information, it is important that the supplier’s full legal name (as registered with Malta Business Registry / Identità) is to be entered in the Supplier field and not replaced with acronyms or trade names. Beneficiaries must also upload fiscal receipts (except for tax invoices or exemptions, where proof of payment is required).
- Beneficiaries must pay special attention to tick boxes, particularly when private, non-eligible, or VAT-ineligible amounts are involved, to ensure the reimbursement amount is accurate.

Following the checks, the Project Leader shall then complete the online checklist at payment level on Management and Control Information System which is a means of certifying invoice and confirming that all the checks above have been carried out. Through the validation of the payment on the Management and Control Information System, the Project Leader (or delegate) is confirming that all the contents of the invoice are in line with the contract, Grant Agreement and the national rules on invoicing.

Once confirmed, the payment claim moves to the second level: **Line Ministry / Intermediate Body Level 2.**

b. Step 2: Line Ministry/Intermediate Body Level 2 (in case of Aid Schemes)

Here, the designated officer checks that the invoice type selected in step 1 is correct and performs the necessary payment checks in the Management and Control Information System. The checklist is dynamic and depends on the invoice type declared in Step 1. The Line Ministry/Intermediate Body coordinates with the accounting officer to issue the **CFMS transaction** under the EU payment method. A screenshot of the **CFMS transaction** must be uploaded on Management and Control Information System along with the CFMS transaction number, clearly showing the financial amounts.

Line Ministries and Intermediate Bodies must ensure that the CFMS transaction number is entered correctly (10 digits – First two digits reflecting the department number, followed by a “1” and the respective transaction number e.g. 1410000001).

The purpose of the CFMS transaction is to properly account for the expense under the respective project workorder. When the CFMS transaction is issued under the **EU Payment method**, no financial transfer is effected to the Contractor, and it remains in a pending status. Once EU Payments Unit officials process the payment in the Management and Control Information System, and the payment is completed through the Central Bank of Malta, the Treasury Department is notified so that the respective CFMS transaction can be posted in the system.

The **checks undertaken by the Line Ministry/Intermediate Body second level** include (but are not limited to) the following:

- Beneficiary has carried out the relevant checks and has completed the payment checklist as required on Management and Control Information System.
- Relevant National and Community rules, including Public Procurement Regulations and Eligibility Rules, have been complied with.

- Beneficiary uploaded the relevant request for payment and supporting documentation. (refer to Annex II) – Documents required for payment)
- Amount being claimed corresponds to a valid contract.
- Amount being claimed is arithmetically correct.
- Performance Guarantees remain valid until contract deliverables have been met and approved by the Contracting Authority. The Performance Guarantee may be released once the Provisional Acceptance Certificate is issued.
- Prefinancing guarantees are valid for the duration stipulated in the contract.
- Data related to the payment claim entered at payment claim / payment claim multiple invoices are correct.
- Contract (if applicable) data and documentation are up to date.

In summary the Line Ministry is responsible to: (1) liaise with the Accounting Officer with regards to the issuing of the required CFMS transaction/s and the necessary uploading under the Management and Control Information System; (2) complete the online checklist under the Checklist tab at payment level; and (3) ensure that all supporting documents are uploaded on Management and Control Information System at payment level.

Once confirmed, the payment claim is forwarded to the **EU Payments Unit**.

c. Step 3: EU Payments Unit

The EU Payments Unit verifies the payment against the uploaded documentation and executes payment as a bank transfer via the Central Bank of Malta (CBM). If any queries arise, the Unit will liaise directly with the respective Line Ministry or Intermediate Body Level 2. The EU Payments Unit may also revert the payment back to the Beneficiary / Intermediate Body / Line Ministry for the necessary corrections prior to accepting the payment request.

The EU Payments Unit has access to an online CBM portal where files containing payment instructions are uploaded. The Central Bank of Malta performs a number of payment runs during which the files uploaded by EU Payments Unit are processed. Payment execution by the Central Bank of Malta is confirmed by the same entity via the uploading of a number of files that are generated under the CBM portal. The EU Payments Unit eventually uploads these files under the Management and Control Information System, and payments are marked as paid. This process automatically triggers the delivery of the remittance advice to the e-mail address of the entity

being paid and a notification to the Beneficiary/Intermediate Body that the payment has been processed.

The EU Payments Unit applies a set of checklist questions based on the invoice type declared by the Beneficiary & Intermediate Body (first level) and confirmed by the Beneficiary & Intermediate Body (second level) when performing payment checks; however, the documentation required may vary depending on the nature of the payment.

At this stage, the EU Payments Unit verifies the payment against the uploaded documentation and data in the Management and Information System. Furthermore, before proceeding with payment, the EU Payments Unit perform Verification of Payee checks (VoP) to ensure that payments are processed to the intended recipient.

Below are the **checks** typically performed by the Unit:

- **Direct payment to Contractor**

1. Invoice number and date must match the details between the invoice and the data entered in Management and Information System
2. Financial figures must match the invoice exactly; discrepancies will result in rejection unless due to rounding by the Management and Information System
3. Invoice amount must align with the contract payment schedule or approved quote.
4. Beneficiary must ensure all tick boxes are correctly marked.
5. Proforma invoices are not accepted.
6. Performance Guarantees must remain valid until contract deliverables have been met and approved by the Contracting Authority. The Performance Guarantee may be released once the Provisional Acceptance Certificate is issued.
7. Prefinancing guarantees must remain valid for the duration stipulated in the contract.

- **Prefinancing/Retention – Dedicated Account**

Verify that, where the guarantee specifies a dedicated bank account, the Beneficiary has selected the correct account under the Management and Information System. If the specified account is not available in Management and Information System confirm that the Beneficiary has notified the EU Payments Unit and that the account has been added before processing.

- **Private and Third-Party Contributions**

Confirm that, for payments involving private or third-party contributions (including non-eligible costs, co-financing shares, or aid intensity requirements), the relevant amounts have been transferred to the EU Payments Unit by bank transfer.

The Beneficiary needs to ensure that such transfers are in line with MEFL/EF Circular No. 3/2023 and are completed prior to confirmation of payment in the Management and Information System.

- **Contracts Exceeding €250,000 – VAT Not Eligible**

For contracts exceeding €250,000 where VAT is not an eligible cost verify that it is in line with Procurement Policy Note #12).

- **Foreign Contractors Not Registered with Malta Tax and Customs Administration**

Where the payment relates to a foreign contractor not registered with the **Malta Tax and Customs Administration** (recorded on the Management and Control Information System as “VAT DEPARTMENT”), verify that the corresponding VAT payment to the **Malta Tax and Customs Administration** is processed simultaneously with the net payment to the contractor. Any deviation from this requirement is supported by a documented special arrangement or explicit alternative instructions from the Managing Authority.

- **Reimbursements to Beneficiaries**

For Reimbursements, the following checks are performed by EU Payments Unit:

Supporting Documentation - Confirm that fiscal receipts have been uploaded for reimbursement claims. Where tax invoices or VAT exemptions apply, verify that appropriate proof of payment has been uploaded instead.

Accuracy of Reimbursement Amounts - Verify that all relevant Management and Control Information System tick boxes have been correctly selected, particularly where private contributions, non-eligible costs, or VAT-ineligible amounts are involved. Ensure that the final reimbursement amount calculated in Management and Control Information System accurately reflects these selections.

Checks set out under points 2–7 of the main payment section are performed as and where applicable.

- **Simplified cost options and indirect costs**

Claim amounts must be calculated according to approved rates.

For indirect costs, claims must include a clear explanation of how the amount was calculated, with workings if necessary. Any addenda or savings letters forming the basis of these calculations must be uploaded unless otherwise instructed by the Managing Authority.

Monitoring and Continuous Improvement

The EU Payments Unit shall monitor the effectiveness and efficiency of the payment process on an ongoing basis including processing times, error rates, and the frequency of returned or rejected payment claims at each stage of the workflow. Findings from this monitoring, together with feedback from stakeholders, audit results, and changes in the regulatory framework, shall guide periodic reviews of this SOP and related guidance. Where necessary, updates shall be introduced to strengthen controls, streamline processes, and enhance overall performance.

Annex I – Financial Identification Form





Financial Identification Form – EU Funds Formola ta' Identifikazzjoni – Fondi tal-UE

EU Payments Unit



Part I	Name and Surname or Enterprise/Entity Name / Isem u Kunjom jew Isem I-Intrapriża/Entita'	
	Company Registration Number and Name <i>[if applicable]</i> / Numru ta Registrazzjoni Tal-Kumpanija u Isem <i>[jekk applikabbli]</i>	
	Identification Number (ID or Passport) / Numru ta' Identifikazzjoni (ID jew Passaport)	
	Address / Indirizz	
	Town or City / Raġal jew Belt	Post Code / Kodiċi Postali
	Country / Pajjiż	Telephone Number or Mobile Number Numru tal-Telefown jew Numru tal-Mowbajl
	VAT Reg. Number/ Numru tar-Registrazzjoni tal-VAT	Tax Identification Number <i>[if applicable]</i> / Numru ta' Identifikazzjoni Fiskali <i>[jekk applikabbli]</i>
	Contact Person / Isem tal-Persuna li magħha għandu jsir kuntatt	
	e-mail Address <i>[generic]</i> / Indirizz Elettroniku <i>[generiku]</i>	
	Part II	Bank Account Holder / Isem tad-Detentur tal-Kont tal-Bank
Bank Name / Isem tal-Bank Kummerċjali		
Branch Address / Indirizz tal-Ferġha tal-Bank Kummerċjali		
Town/City and Post Code / Raġal /Belt u Kodiċi Postali		
Country / Pajjiż		
International Bank Account Number (IBAN) <i>[compulsory]</i> / Numru Internazzjonali tal-Kont Bankarju (IBAN) <i>[obbligatorio]</i>		
Bank Identifier Code (BIC) / Kodiċi ta' Identifikazzjoni tal-Bank (BIC)		

Part III	<p>I the undersigned declare that all information filled herein and conferred to you is to the best of my knowledge and belief true, correct and complete. I understand and am fully aware that falsification of any information may jeopardise the validity of the payment issued thereon. I further declare that I have read and understood the details given on pages 2/3 of this form, and unless otherwise directed, the above information may be used for future EU related payments.</p> <p>Jien, hawn taht iffirmat, niddikjara li l-informazzjoni kollha mimlija hawn fuq u mogħtija, hija, sa fejn naf jien, vera, korretta u sħiħa. Jiena nifhem, u jiena konxju, illi falsifikazzjoni ta' kwalunkwe tip ta' informazzjoni tista tipperikola l-validità ta' pagamenti maħruġa fuq din l-informazzjoni. Niddikjara wkoll illi jiena qrajt u fhimt id-dettalji mogħtija fit-tieni/tielet pagna ta' din il-formola, u sakemm ma jkunx indikat mod ieħor, l-informazzjoni ta' hawn fuq tista' tintuża għal pagamenti futuri relatati mal-Fondi tal-UE.</p>
	<p>Signature of Account Holder / Firma tad-Detentur tal-Kont</p> <p>Date / Data</p> <p>.....</p> <p><i>[compulsory / obbligatorio]</i></p>

 <p>GOVERNMENT OF MALTA</p>	<p>Financial Identification Form – EU Funds Formola ta' Identifikazzjoni – Fondi tal-UE</p> <p>EU Payments Unit</p>	 <p>FONDI.eu</p>
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PART I [BUSINESS DETAILS]

In the first part of the form the applicant must fill in the personal details or name of the business as well as other relevant business information.

PURPOSE OF FORM

The objective of the form is to provide the **EU Payments Unit**, with information necessary to perform EU Related Payments by means of a direct credit transfer at no additional cost.

PART II [BANKER]

In this section, the applicant is requested to enter banking information, indicating bank and account where to receive payment. Special attention needs to be given when information submitted in this section does not conform to that already specified in the relevant contract documents (See **Specific Instructions** for further guidance).

For more information about the **International Bank Identification Number (IBAN)** the applicant is solicited to contact his **local** banker and ask for assistance.

PART III [CERTIFICATION]

Certification instructions. The applicant must ensure that the person designated to fill in the form and sign the certification has the proper capacity to do so.

In so doing the person endorsing the form must indicate his/her name and official capacity in the business.

Note: The form will not be considered valid if it is returned to the EU Payments Unit incomplete or without the required Signature of account holder.

SPECIFIC INSTRUCTIONS

Name and Surname or Business Name must be the same as Bank account holder.

If the bank account details are not in accordance with those indicated in the related contract document, the contractor shall immediately take the necessary steps to rectify his position and ensure that written confirmation for the alterations made to the terms and conditions of contract be obtained from the Contracting Authority.

The EU Payments Unit will not effect payment without the prior consent of the Contracting Authority.

DATA PROTECTION NOTICE

The EU Payments Unit is committed to being transparent on the collection and use of the applicant's personal data, and to meeting its data protection obligations according to applicable law.

Data Controller	The Permanent Secretary EU Funds is the controller of the applicant's personal information as provided through this form.
Categories of Data	We process personal data as is adequate, necessary and relevant for the purposes of effecting EU Related Payments by means of a direct credit transfer, which personal data includes the business details of the applicant, banking information, including bank and account where payments are to be received, and certification instructions as outlined above.
Purposes for Processing	We process personal data provided by the applicant in order to effect EU Related Payments by means of a direct credit transfer. We may also process personal data provided by the applicant in order to safeguard public funds and to prevent fraud. We may check information provided by the applicant or information about the applicant provided by a third party with other information held by us. We may also get information about the applicant from third parties, which may include other government entities and local authorities, or give information to such third parties to verify the accuracy of the information provided, to prevent or detect crime or to protect public funds as may be permitted by law.
Legal Basis	We will only process the applicant's personal data as necessary for the achievement of the above-mentioned purpose, or in order for us to comply with our legal obligations or as may be permissible under applicable law.
Recipients	The applicant's personal data may be communicated to third parties, including other government entities, local authorities and beneficiaries, in order to verify the accuracy of the information provided, or as and when this is required under applicable laws and regulations. The applicant's personal data may also be disclosed to courts, tribunals, arbitrators or other competent bodies who may have authority to request such personal information.
Retention:	The applicant's personal information shall be held only as long as is necessary in order to carry out those purposes for which such data has been collected or to comply with our legal obligations. Financial data is retained for a period of ten years.
Security	We use reasonable efforts to safeguard the integrity, availability and confidentiality of all personal data that we process relating to the applicant and regularly review and enhance our technical, physical and managerial procedures so as to ensure that personal data is protected from unauthorized access, improper use or disclosure, unauthorized modification and unlawful destruction or accidental loss.
Rights	The applicant has the right to: (i) withdraw consent when personal data is processed on the basis of consent. The withdrawal of consent shall not affect the lawfulness of processing before the withdrawal of consent; (ii) ask us about the processing of the applicant's personal information, including to be provided with a copy of any personal information held by us; (iii) to request the correction and/or deletion of personal information, or restrict or object to the processing of personal information, as may be applicable; (iv) to request to obtain and reuse personal information for the applicant's own purposes across different services; and (v) to complain to a competent supervisory authority, or to a court of law, if the applicant's data protection rights are violated or the applicant has suffered as a result of unlawful processing of personal information. Should the applicant wish to exercise any of the above-mentioned rights, or forward any query regarding the processing of personal data, the EU Payment Unit can be contacted as per contact details below. The EU Payment Unit may be required or entitled to retain and process the applicant's personal information to comply with legal and regulatory obligations.

Annex II - Documents required for payment

	Payment Procedure	VAT document required	Condition	Document required for direct payment	Proof of Payment required for reimbursement ²	Uploading in the MCIS
1.	Direct payment	Tax invoice	Tax invoice issued by a supplier registered under Article 10 – for supplies other than exempt without credit supplies – to a Beneficiary registered under Article 10/11/12 of the VAT Act who identifies himself with a Value Added Tax number on invoice.	Tax invoice ³	Not Applicable	Tax invoice
2.	Request for reimbursement	Tax invoice	Tax invoice issued by a supplier registered under Article 10 – for supplies other than exempt without credit supplies – to a Beneficiary registered under Article 10/11/12 of the VAT Act who identifies himself with a Value Added Tax number on invoice.	Not Applicable	Tax invoice ²	Tax invoice
3.	Direct payment	Fiscal Receipt/ EXO number	Invoice issued by a supplier registered under Article 10 – for supplies other than exempt without credit supplies – to a Beneficiary not registered under the VAT Act.	Invoice/Request for payment	Not Applicable	Invoice/request for payment Fiscal Receipt / EXO number after payment is processed
4.	Request for Reimbursement	Fiscal Receipt/ EXO number	Invoice issued by a supplier registered under Article 10 – for supplies other than exempt without credit supplies – to a Beneficiary not registered under the VAT Act.	Not Applicable	Fiscal Receipt	Invoice/request for payment and Fiscal Receipt / EXO number

² The Beneficiary is reminded that, to ensure sound financial management, for reimbursement requests documentation confirming payment – such as the contractor’s payment acknowledgment, official cheque image, bank transfer advice slip, or bank statement – should still be retained in line with accounting practices.

³ Tax invoice must show clearly the VAT numbers of both the supplier and the Beneficiary.

	Payment Procedure	VAT document required	Condition	Document required for direct payment	Proof of Payment required for reimbursement ²	Uploading in the MCIS
5.	Direct payment	Fiscal Receipt (exempt) ⁴	Article 11 supplier – to a Beneficiary whether registered under Article 10/11/12 or not (as applicable)	Invoice/Request for payment	Not Applicable	Fiscal Receipt (exempt) – after payment is processed
6.	Reimbursement request	Fiscal Receipt (exempt) ³	Article 11 supplier – to a Beneficiary whether registered under Article 10/11/12 or not (as applicable)	Not Applicable	Fiscal Receipt (exempt)	Fiscal Receipt (exempt)
7.	Reimbursement Request	Not applicable	Request for payment issued by the Beneficiary organisation based on pre-defined milestones or simplified cost options as set out in the Grant Agreement	Not Applicable	In line with the documentation requested for that milestone or Simplified Cost Option (SCO) as set out in the Grant Agreement	Proof that milestone / deliverable has been achieved

The Oaks Business Centre, Block B, Farsons Street, Hamrun HMR 1321
Telephone Number: 00356 2555 2555
E-mail: fondi.eu@gov.mt; Web: FONDI.eu

⁴ Grey Fiscal Receipt; Cash Register Fiscal Receipt or Exo No. Fiscal Receipt