



FS4

Final Settlement System (FSS) Payee Status Declaration

SECTION 1 To be completed by the Payee and given to the Payer
Fill in Parts A and E and ONLY ONE of Parts B, C or D

SECTION 2 To be completed by the Payer
Fill in Parts A and E and ONLY ONE of Parts B, C or D
Parts B, C or D

A General Information

ID Card/IT Reg. No. A1	
Spouse ID Card/IT No. A2	
Date of Marriage	
Surname	
First Name	
Address	
House No	
Street	
Locality	
Postcode	
Date of Birth A3	
Social Security No.	

A General Information

P.E. Number A4	
Business Name	
Business Address	
House No	
Street	
Locality	
Postcode	
Telephone No.	

B Main Source of Emolument Income
(See notes overleaf and tick the correct box)

"Single" rates of tax	B1	
"Married" rates of tax	B2	
"Parent" rates of tax	B3	
Overseas Employment rate of tax (15%)	B4	
Women returning to Employment or Total Employment Income less than Eur9150	B5	
Highly Qualified Persons rate of tax (15%)	B6	
Main income of a Professional Football Player (7.5%)	B7	

B FSS Main Tax Deductions
(See notes overleaf and tick the correct box)

Use "Single" rates if payee ticked B1	B8	
Use "Married" rates if payee ticked B2	B9	
Use "Parent" rates if payee ticked B3	B10	
Withhold 15% tax if payee ticked B4	B11	
Do not withhold tax if payee ticked B5	B12	
Withhold 15% tax if payee ticked B6	B13	
Withhold 7.5% tax if payee ticked B7	B14	

C Part-Time Employment (Qualifying)
(Tick the correct box)

Pensioner	C1	
Full-time student/apprentice	C2	
Employed full-time elsewhere	C3	
If employed full-time elsewhere, provide full-time employer's P.E. number		
Married, not employed full-time elsewhere having a spouse being a full-time employee or pensioner	C4	
NIL Tax Rate Tick box C5 ONLY if your projected income from all sources for the year is expected to be below the taxable limits Note: You may lose your right to benefit from reduced rate of 15% if you tick this box incorrectly	C5	<input type="checkbox"/>
Withhold Tax Tick box C6 if registered as a Professional Football Player and opting for final Withholding Tax at 7.5%	C6	<input type="checkbox"/>
Tick box C7 to instruct your employer to start deducting tax at 15%	C7	<input type="checkbox"/>
Effective Date	C8	<input type="text"/>

C FSS Part-Time Tax Deduction

Effective date for application of Part-time

C9
d d m m y y y y

Part time tax deduction rate
(insert rate which is applicable)

C10 0% tax rate
C11 7.5% tax rate
C12 15% tax rate

D Other Emolument Income
(Tick either box D2 or D3)

Deduct at the prescribed rate (20%)	D1	
Deduct at a higher rate (You may indicate rate or leave blank and payer will calculate)	D2	<input type="text"/>
Deduct at a lower rate	D3	
<input type="checkbox"/> if pensioner or full-time student, indicate rate		
<input type="checkbox"/> if not a pensioner or full-time student tick this box to request CIR's permission	D4	<input type="checkbox"/>

D FSS Other Emoluments Tax Deduction

Tax deduction rate on other Emoluments

D5 %
(insert rate)

E Payee's Declaration

I, the undersigned, certify that the information given on this form is true and correct.

Date
d d m m y y y y

Signature _____

E Payer's Name and Signature

Full name and position

Signature _____

Office of the Commissioner of Revenue

PAYER'S COPY

This copy of the completed FS4 is to be retained by the payer