



Malta Visa and Residency options for EU and non-EU nationals

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Personal Taxation in Malta Residence & Domicile

| STATUS | | SOURCE | | |
|-----------|------------|---------------------------------|-----------------------|------------------------------|
| Resident? | Domiciled? | Income & Gains Arising in Malta | Foreign Source Income | Foreign Source Capital Gains |
| YES | YES | YES | YES | YES |
| YES | NO | YES | if REMITTED | NO |
| NO | YES | YES | if REMITTED | NO |
| NO | NO | YES | NO | NO |

Options for EU / EEA / Swiss nationals:

- Ordinary Residence Permit;
- Residence Programme;
- Malta Retirement Programme.

Options for third-country nationals:

- Single-Permit;
- Global Residence Programme;
- Malta Permanent Residence Programme;
- Nomad Residence Permit;
- Start-up Residence Programme.

Options for EU / EEA / Swiss nationals:

▶ Ordinary Residence Permit

For persons who intend on residing in Malta for a period of over three months

▶ Residence Programme

Intended for global travellers who spend less than 183 days in any jurisdiction outside Malta

▶ Malta Retirement Programme

Intended for pensioners who spend less than 183 days in any jurisdiction outside Malta

Options for third-country nationals:

- **Single-Permit**

For persons who intend on residing in Malta, usually for the purpose of employment / self-employment

- **Global Residence Programme**

Intended for global travellers who spend less than 183 days in any jurisdiction outside Malta

- **Malta Permanent Residence Programme**

Residence-by-investment programme that allows for permanent residence in Malta

- **Nomad Residence Permit**

Open to individuals who can work remotely and independent of location

- **Start-up Residence Programme**

Residency for persons who are launching a start-up venture in Malta

Ordinary Residence Permit

EU / EEA / Swiss nationals

For persons who intend on residing in Malta for a period of over three months

- ▶ Persons would be resident but not domiciled in Malta;
- ▶ Taxed at progressive rates capped at 35% on Malta sourced income / capital gains and on foreign source income that is remitted to Malta;
- ▶ Minimum tax of €5000 payable where income arising outside Malta exceeds €35000 and is not remitted to Malta in full;
- ▶ No time limit as long as conditions keep being satisfied.

The Residence Programme

EU / EEA / Swiss nationals

Intended for global travellers

- ▶ Minimum income of €100,000 annually arising outside Malta and received in Malta;
- ▶ Must not spend over 183 days in any single jurisdiction outside of Malta;
- ▶ Income taxed at 15% flat rate on income remitted to Malta (minimum tax = €15000 per annum);
- ▶ No time limit as long as conditions keep on being satisfied.

Malta Retirement Programme

EU / EEA / Swiss nationals

Intended for pensioners

- ▶ Must reside in Malta for a minimum of 90 days in a calendar year and cannot reside in any other jurisdiction for more than 183 days;
- ▶ Subject to tax at a flat rate of 15% on any foreign sourced income received in Malta;
- ▶ Minimum tax of €7500 must be paid by the beneficiary (and a further €500 for each dependent);
- ▶ No time limit as long as conditions keep on being satisfied.

Single Permit

Third-country nationals

For persons who intend on residing in Malta, usually for the purpose of employment / self-employment

- ▶ Persons would be resident but not domiciled in Malta;
- ▶ Taxed at progressive rates capped at 35% on Malta sourced income / capital gains and on foreign source income that is remitted to Malta;
- ▶ Minimum tax of €5000 payable where income arising outside Malta exceeds €35000;
- ▶ Issued for a definite time period and may be renewed.

The Global Residence Programme

Third-country nationals

Intended for global travellers

- ▶ Minimum income of €100,000 annually arising outside Malta and received in Malta;
- ▶ Must not spend over 183 days in any single jurisdiction outside of Malta;
- ▶ Income taxed at 15% flat rate on income remitted to Malta (minimum tax = €15000 per annum);
- ▶ No time limit as long as conditions keep being satisfied.

Malta Permanent Residence Programme

Third-country nationals

Residence-by-investment programme that allows for permanent residence in Malta

- ▶ Visa-free travel across the Schengen area
- ▶ May include up to four generations in an application
- ▶ Taxed at progressive rates capped at 35% on Malta sourced income / capital gains and on foreign source income that is remitted to Malta
- ▶ Application costs range from €70k - €100k (depending on whether property is purchased or rented in Malta)

Nomad Residence Permit

Third-country nationals

Open to individuals who can work remotely and independent of location

- ▶ Must have a minimum gross monthly income of €2,700
- ▶ Can legally reside and work from Malta whilst providing services to customers outside Malta
- ▶ Visa-free travel across the Schengen area
- ▶ Permit valid for one year and can be renewed twice (for a maximum stay of three years)
- ▶ No taxes payable in Malta assuming that all income arises outside Malta

Start-up Residence Programme

Third-country nationals

Residency for persons who are launching a start-up venture in Malta

- ▶ Applies for founders, core employees and respective immediate family members
- ▶ Residence for period of 3 years with possibility of renewing if start-up is still ongoing
- ▶ Beneficiaries of this programme need to have a tangible presence in Malta including living and paying taxes locally at progressive rates

Other programmes

▶ **Highly Qualified Persons Rules**

- For top level management employed in Malta with companies licensed / operating in specific industries (funds/ banks/ iGaming/ aviation)
- Employment income would be subject to tax at 15%

▶ **Individual Investor Programme**

- Citizenship programme

Success of the various programmes

- ▶ Range of schemes catering for various individual scenarios
- ▶ All necessary documentation and legislation is in the English language

THANK YOU!

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