

## MALTA CORPORATE STRUCTURES

### GENERAL INFORMATION

Malta is a well regulated and leading international financial services centre located in southern Europe and is a member of the European Union, the Council of Europe, The United Nations and the Commonwealth. With good transport links into many cities in Europe, a good telecommunications infrastructure, and with English being one of the main languages, Malta is well positioned to attract international business.

The MFSA Malta Financial Services Authority ('MFSA') is the single efficient regulator for financial services in Malta and provides a flexible and commercial foundation to facilitate business.

Malta has a stable economy and has an extensive network of double tax treaties throughout the world, as well as its many tax advantages for various types of companies including trading, holding and royalty companies.

### KEY FEATURES AND BENEFITS

- The corporate tax rate is 35% however due to the imputation system this can be reduced considerably, to between 0% and 10% in most cases.
- There are no withholding taxes on dividends paid to non-resident shareholders.
- The VAT rate is one of the lowest in Europe at 18%.
- Only 20% of the issued share capital need be paid up.
- There is a stable and sophisticated banking system without the need for the beneficial owner to visit Malta to open the account.
- Malta has a robust legal, fiscal and regulatory framework in place.
- The main languages are both English and Maltese.
- On the OECD 'white list'.
- Malta has an extensive network of double tax treaties.

### LOW TAX EU JURISDICTION

Under the Maltese Full Imputation system the summary below shows the effective rate of tax for various types of companies:

Company Type	Details	Effective Tax Rate
Trading Company	Goods & Services. Based on 6/7 <sup>th</sup> 's tax refund	5%
Royalty Company	Active royalties (Royalty Income derived from Company's activity). Based on 6/7 <sup>th</sup> 's tax refund.	5%
Royalty Company	Passive Royalties (Royalty Income not derived from Company's activity). Based on 5/7 <sup>th</sup> 's tax refund.	10%
Holding Company	Holds shares in a participating holding (such as over 10% of a subsidiary). <b>Based on 100% tax refund.</b>	0%
Holding Company	Holds shares in a participating exemption (such as holds over 10% of an EU subsidiary). <b>Tax Exemption.</b>	0%

This is a general summary and certain criteria may need to be met in order to obtain the effective tax rate, and it is on the basis that double tax relief has not already been claimed.

Further specific information can be provided on trading, royalty and holding companies if required.

## HOW MANN MADE CAN HELP

Mann Made Malta Ltd is a company service provider registered to act as such by the 'MFSA'. We can establish Maltese companies and structure them accordingly. We can also provide ongoing services to include the provision of corporate services (the provision of officers, registered office etc.), plus on-going administration, tax and VAT registration, bank account opening, tax and VAT compliance, bookkeeping and accounting services and other services if required.

## CONTACT US

For more information concerning any Maltese structures, the services we can provide and our costs, please contact Sue Brown, director of Mann Made Malta Ltd as follows:

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## THE MANN MADE GROUP

Mann Made Malta Ltd is part of the Mann Made Group of companies and has offices in the Isle of Man, United Kingdom, Hong Kong and Malta and is an international group providing corporate and trust structuring and services worldwide. Should you be interested in the services we can provide please visit our website or contact us as follows:

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