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Highly Qualified Persons - Article 56(21), Income Tax Act

This form is to be used by individuals who wish to exercise the option available under article 56(21) of the Income Tax Act.

This form, duly endorsed by the Malta Financial Services Authority should be attached to the tax return.

Year of Assessment _____

PART 1 PERSONAL DETAILS

Name & Surname _____
 Income Tax Number _____
 Category EEA/Swiss National 3rd Country National

PART 2 EMPLOYMENT DETAILS

Employer's Name _____
 Employer's PE Number _____
 Occupation/Position Hold _____
 Date of Commencement _____
 Duration of Employment _____

PART 3 TAXATION OPTION

First year of assessment in which 15% option was exercised _____
 I satisfy the conditions of article 56(21) of the Income Tax Act (Chapter 123 of the Laws of Malta) and those of the Legal Notice 106 of 2011 and I am hereby electing to have the income earned from the aforementioned employment taxed at the rate of 15%.
 Signature _____ Full name _____ Date _____

PART 4 ENDORSEMENT BY COMPETENT AUTHORITY

We confirm that the approval issued to this applicant by the Malta Financial Services Authority in terms of Legal Notice 106 of 2011 was still applicable for the year of assessment _____.
 Signature _____ Full name _____ Date _____

Note: See the Department's Data Protection policy in the booklet accompanying the income tax return

