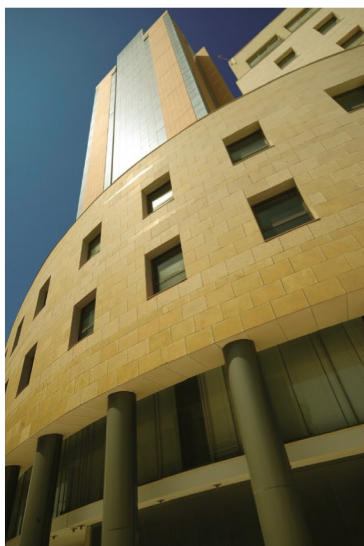




# Why Malta?

**Malta, by virtue of its EXCEPTIONALLY ADVANTAGEOUS TAX SYSTEM, is emerging as a major player in international business. Malta is now a premier holding, trading, remote gaming and financial services jurisdiction**



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## MALTA TAX INCENTIVES

- Attractive credit imputation system – corporate shareholders entitled to substantial tax credits on any advance tax levied on the distributing company. Default tax refund results in a final tax leakage of 5% or less
- **A fully EU and OECD compliant tax system. Malta is a respectable, onshore jurisdiction**
- Investor-friendly Tax Authorities
- **Advantageous provisions relating to holding companies, royalty companies and permanent establishments outside Malta**
- EU Directives transposed into Malta Law
- **Access to a wide and in many cases particularly beneficial double tax treaty network**
- Other forms of tax-relief such as Unilateral tax relief, Commonwealth Tax Relief and Flat Rate Foreign Tax Credit for foreign tax suffered is granted to all Maltese companies
- **A foreign dividend income exemption (participation holding or exemption), in most cases**
- No capital gains tax or net worth taxes except for non-residents except with respect to immovable property situated in Malta
- **No withholding taxes on remittances of dividends, interest and royalties to non-residents**
- No specific substance requirements and an absence of strict transfer pricing rules
- **Binding advance revenue rulings on international tax issues**
- Low personal tax rates and low social insurance contributions
- **Tax losses may be carried forward indefinitely and can also be surrendered as group relief**
- Added commercial value and monetary benefits due to the ability to register for EU VAT in Malta
- **Possibility of attractive Yacht Leasing Agreements (effective VAT rate may be as low as 5.4%) – the lowest in the EU**

## NON-TAX INCENTIVES

- **Malta has an excellent infrastructure allowing clients to create substance to their tax planning in the form of setting up fully-flexed offices and operations**
- Very low expense level for financial and professional service provision and operational costs in general, compared to other EU Jurisdictions
- **Modern and efficient multilingual banking & financial services sector**
- Professional, friendly and efficient Government services and Tax Authorities and a mature professional services sector
- **Sophisticated legislation in Financial Services, allowing for the licensing of Collective Investment Schemes, including UCITS and Professional Investor Funds**
- Major Remote Gaming Hub – First EU Member State to regulate Remote Gaming
- **Major Shipping Jurisdiction with over 5,000 registered vessels – Maltese Flag is an internationally recognised Flag of Confidence**
- Strategic location and time zone, excellent air and sea connections and telecommunication services



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