

## A Review of the Residency Routes Available in Malta

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By **Jonathan Vassallo**, 16th October 2022

### **Background**

Malta, without doubt, is one of the countries with the greatest number of residency routes; there is an option for everyone.

Located in the Mediterranean, just south of Sicily, Malta offers all of the advantages of being a full member of the EU and Schengen Member States, has English as one of its two official languages, and a climate many chase all year round. Malta is also very well connected with several international airlines, including British Airways, Lufthansa, Emirates, Qatar, Turkish Airlines, Ryanair, EasyJet, WizzAir, and Swiss, which fly into and out of Malta almost daily.

Its location in the centre of the Mediterranean has historically given it great strategic importance as a naval base, with a succession of powers having contested and ruled the islands. Most of the foreign influences have left some sort of mark on the country's ancient history.

Malta's economy has enjoyed large growth since joining the EU and the forward-thinking Government actively encourages new business sectors and technologies.

### **Malta Residence Programmes**

Malta is unique in that it offers nine residence routes to meet different individual circumstances.

Some are appropriate for non-EU individuals, whilst others provide an incentive for EU residents to move to Malta.

These routes include those offering individuals a fast and efficient way to obtain a European permanent residence permit and visa-free travel within the Schengen Area, as well as another option designed for third country nationals to legally reside in Malta but maintain their current job remotely. An additional regime is targeted towards professionals earning over a certain amount each year and offering a flat tax of 15%, and finally, there is a route specifically for those who have retired.

- It should be noted that none of the Malta residence routes have language test requirements.

### **The Nine Malta Residence Routes**

Here is a quick breakdown:

- **Malta Permanent Residence Programme** – open to all third country, non-EEA, and non-Swiss nationals with a stable income and sufficient financial resources.
- **Malta Start-Up Programme** – this new visa allows non-European nationals to relocate and live in Malta, by establishing an innovative start-up. founders and/or co-founders of the start-up can apply for a 3-year residency permit, together with their immediate family, and the company to apply for 4 additional permits for Key Employees.
- **Malta Residence Programme** – available to EU, EEA, and Swiss nationals and offers a special Malta tax status, through a minimum investment in property in Malta and an annual minimum tax of €15,000.
- **Malta Global Residence Programme** – available to non-EU nationals and offers a special Malta tax status, through a minimum investment in property in Malta and an annual minimum tax of €15,000.

- **Malta Key Employee Initiative** – a fast-track work permit application programme, applicable to managerial and/or highly-technical professionals with relevant qualifications or adequate experience relating to a specific job.
  
- **The Malta Highly Qualified Persons Programme** – available to EU nationals for 5 years (may be renewed up to 2 times, 15 years in total), and non-EU nationals for 4 years (may be renewed up to 2 times, 12 years in total). This programme is targeted at professional individuals earning more than €81,457 per annum and seeking to work in Malta in certain industries.
  
- **Qualifying Employment in Innovation & Creativity Scheme** – targeted towards professional individuals earning over €52,000 per annum and employed in Malta on a contractual basis at a qualifying employer.
  
- **Digital Nomad Residence Permit** – targeted at individuals who wish to maintain their current job in another country, but legally reside in Malta and work remotely.
  
- **Malta Retirement Programme** – available to individuals whose main source of income is their pensions, paying an annual minimum tax of €7,500.

### **The Remittance Basis of Taxation**

To make life even more enjoyable, Malta offers tax benefit to expatriates on some of the residence options such as the Remittance Basis of Taxation.

Individuals on the certain residence permits in Malta that are resident non-domiciled individuals are only taxed on Malta source income and certain gains arising in Malta. They are not taxed on non-Malta source income not remitted to Malta and are not taxed on capital gains, even if this income is remitted to Malta.

### **Additional Information and Assistance**

Dixcart can assist in providing advice as to which residency route would be most appropriate for each individual or family.

We can also organise visits to Malta, make the application for the relevant Maltese residence route, assist with property searches and purchases, and provide a comprehensive range of individual and professional commercial services once relocation has taken place.

For further information about moving to Malta please contact Jonathan Vassallo:  
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