

Malta Reinforces its Attractiveness for Foreign Talent

On 23 January 2026, the Legal Notice titled “Tax Treatment of Highly Skilled Individuals Rules, 2026” became effective.

By **Andrea Nurchi**, 15th April 2026

On 23 January 2026, the Legal Notice titled “Tax Treatment of Highly Skilled Individuals Rules, 2026” became effective. Through this legislation, the Maltese Government has introduced a new fiscal regime that replaces and consolidates several previous programmes into a unified, coherent system.

This newly introduced regime is designed to attract highly skilled foreign professionals to Malta, and strengthen the economy by implementing a single harmonised model that provides greater transparency, legal security, and administrative efficiency.

Main Features and Benefits Under the Updated Legislation

The Legal Notice introduces a fixed income tax rate of 15% for eligible individuals. This unified framework replaces several previous regimes, including:

- Highly Qualified Persons Rules.
- Qualifying Employment in Innovation and Creativity (Personal Tax) Rules.
- Qualifying Employment in Aviation (Personal Tax) Rules.
- Qualifying Employment in Maritime Activities and the Servicing of Offshore Oil and Gas Industry Activities (Personal Tax) Rules.
- Senior Employees of Family Offices, Back Offices and Treasury Management Operations Tax Rules.

This tax treatment applies to maximum annual earnings of seven million euros (€7.000.000). Any income exceeding this threshold will be taxed at the ordinary progressive rates.

Eligibility

The rules apply to foreign professionals who are highly qualified and their salaries are derived from an Eligible Office.

Under the updated provisions, **Eligible Offices** have been further broadened. It now includes positions that are regulated, licensed, or recognised by designated competent authorities across various industries, namely the Malta Financial Services Authority (MFSA), Malta Gaming Authority (MGA), Transport Malta (TM), Malta Enterprise, and the Office of the Chief Medical Officer.

Eligible Offices generally include C-level executive roles, senior management positions, and specialised functions in areas such as science, technology, engineering, and mathematics.

A Unified, Consolidated Framework for Highly Skilled Individuals

The updated legislation sets out the requirements for individuals to be able to benefit from the “Tax Treatment of Highly Skilled Individuals Rules, 2026”:

- Holding an Eligible Office within the regulated sectors.
- Earning a minimum annual income of €65,000.
- Possessing a relevant professional title or at least 5 years of experience in the role.
- Not being domiciled in Malta.
- Receiving a salary through an employment contract in Malta.
- Declaring, for tax purposes, the income derived from that employment contract.
- Holding a valid travel document.
- Having sufficient resources to support themselves and their family in Malta without the need to use the Maltese social welfare system.
- Residing in an accommodation in Malta that meets local health and safety standards.
- Holding private medical insurance which covers all the standard risks for Maltese nationals, for themselves and their family members.

Additional Provisions

Eligible individuals may benefit from such rules for a period of 5 years, which can be extended for 2 additional terms provided that the requirements continue to be satisfied.

Individuals can apply between 2026 and 2035. No further applications will be accepted after the 2035 deadline.

Final Thoughts

This new legislation represents a positive step towards the consolidation of special tax regimes for these beneficiaries on the island. The harmonisation of various sector-specific programmes into a single, transparent framework is expected to enhance certainty and administrative efficiency.

Get in Touch

Staying informed about changes in legislation, along with the advantages and potential drawbacks, is often what makes the difference. Our office provides expert, practical

advice tailored to each case throughout the entire process.

For further information or a personalised, confidential assessment, please do not hesitate to contact our team: advice.malta@dixcart.com