Understanding Malta's Corporate Tax Regime

Malta offers one of the most attractive and flexible corporate tax frameworks in Europe, making it a preferred jurisdiction for international businesses and holding structures.

By **Andrea Nurchi**, 10th July 2026

Malta's corporate tax regime is designed to support international businesses, offering a compliant and flexible framework for companies operating across borders.

This guide provides an overview of the key features of Malta's corporate tax system, including shareholder tax refunds, the optional 15% corporate tax regime, double-tier structures, and the participation exemption for qualifying holding companies. It also shows how these measures can support efficient international business structuring.

Download the guide to learn more about the opportunities available through Malta's corporate tax framework.

To see how these principles can be applied in practice, read our case study on **Structuring European Activities Through Malta: A Maltese Holding and Trading Structure in Practice**, which explores how a growing international business used a Maltese holding and trading structure to support its European expansion.

Investors considering Malta as a holding jurisdiction may also find our article **How a Malta Holding Company Benefits International Investors: A Case Study** useful, demonstrating how Malta's participation exemption regime can support the efficient management of international investments.

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From the heart of the Mediterranean, Dixcart Malta helps businesses and individuals build beyond borders. We provide integrated support across company formation, international structuring, relocation, regulatory strategy, and specialist asset planning.

If you are establishing a business in Malta, reviewing your international structure, or exploring the jurisdiction's corporate tax framework, our team provides clear advice tailored to your objectives.

To find out how Dixcart Malta can assist, please contact our team at advice.malta@dixcart.com.