MALTA HIGHLIGHTS

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. Through a combination of refund mechanisms, optional tax regimes, and participation exemption rules, companies can significantly reduce their effective tax burden while remaining fully compliant with EU and OECD standards.

This overview highlights the key features of Malta's corporate tax system and the benefits available to qualifying companies and shareholders.

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- Corporate income tax in case of non-resident shareholder: 35% that effectively becomes 5% for active income and 10% for passive income, through a tax-refund mechanism.
- Possibility to have a double tier structure and pay directly 5% or 10%, resulting in better cash flow. **Learn more about the Maltese Double-Tier Structure**
- Optional regime that allows companies to apply a tax rate of 15% on chargeable income, with any tax liability being deemed "final". **Learn more about Malta's Corporate Tax Landscape**
- No tax on capital gains and dividends received for qualifying holding companies based in Malta, and no withholding tax on dividends distributed (participation exemption). **Learn more about the Participation Exemption for Maltese Holding Companies**