

Repatriation of Maltese Persons Established in a Field of Excellence Rules



Benefits: 15% Flat Rate
of Tax for up
to 5 years on
Qualifying Employment
Income.

Maltese domiciled individuals established abroad in a field of excellence and who return to work in Malta, may benefit from a 15% flat rate of tax.

This is subject to 3 key conditions:

- The beneficiary must show that he has been ordinarily resident in Malta for at least 20 years, but has not been ordinarily resident in Malta for the 10 consecutive years prior to his return to Malta.
- Must be an individual established in a field of excellence where an eligible person has professional competence in a relevant area in the manufacturing and research and development sectors as defined from time to time by the Malta Enterprise Corporation.
- Minimum income of €75,000 from a qualifying contract of employment, and consists from emoluments received from eligible office. Such contract of employment would need to be approved in writing by the Malta Enterprise Corporation.

If you would like to know more about this status, or indeed to discuss any other tax matter, get in touch with us, we're here to help.

Contact Us



Simon Xuereb

Director, Tax and Private Client Services
simonxuereb@kpmg.com.mt
+356 2563 11347

Follow KPMG in Malta:



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2018 KPMG, a Maltese civil partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International Cooperative (KPMG International).