



Malta's tax status for Returned Migrants

Benefits: 15% Flat Rate of Tax



An individual born in Malta who has resided outside Malta for an aggregate period of 20 years and has returned to Malta after the 1st January 1988 may opt to benefit from a 15% flat rate of tax on his chargeable income if the following conditions are met:

- The eligible person has received in Malta at one point or another immediately preceding the year of assessment an amount of income arising outside the island of not less than €14,000. The said amount of income shall be increased by €2,400 in respect to every dependant including a spouse.

Tax Implications

The minimum income tax liability of any eligible individual who elects to pay tax at the rate stated above and after taking into account any double taxation relief amounts to €2,325.

In the case of income derived from Malta it will be deemed to constitute chargeable income to be taxed separately at the standard applicable progressive rates, however, it will also be deemed to constitute the last part of the eligible individual's total income for the relative year.

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