



Aircraft Registration in Malta



kpmg.com.mt

Benefits of Malta

- Recognition of fractional ownership interests of aircraft
- Registration possibilities for commercial aircraft, private aircraft, aircraft under construction or aircraft which is temporarily not being operated or managed
- Permitted registration of irrevocable de-registration and export power of attorney and other special power of attorney granted as security
- Companies resident in Malta may benefit from an extensive tax treaty network with over 70 jurisdictions, including the United States
- No withholding tax on lease payments where the lessor is not a tax resident of Malta
- Attractive direct and indirect tax opportunities for leasing of aircraft, including tax depreciation, and partial shareholder tax refunds
- Malta forms part of the Eurozone
- Visibility of those holding rights and interests in aircraft upon request
- The private use of aircraft will not be treated as a fringe benefit, subject to a number of conditions
- Cape Town Convention on International Interests in Mobile Equipment and its Aircraft Protocol providing creditors with a higher degree of protection and more effective remedies whilst allowing lower borrowing costs
- Competitive Social Security rates
- No restrictions on the nationality of shareholders and directors of Maltese companies.

Number and Figures

*source: Transport Malta

341

Aircraft Registered

37

Aircraft Operator Certificate Holders

What we offer:



- Registration of aircraft, including helicopters and drones
- Regulatory and safety compliance services
- Aircraft Financing & Leasing
- Tax Advice & Compliance
- Assurance Advisory
- Accounting Advisory



- Internal or External Audit
- Advisory & Compliance
- Aviation Corporate Services
- Mergers and Acquisitions
- Entity Management Support



- Securitization
- GDPR
- Employment, Social Security and Payroll Services
- Anti-Money Laundering Compliance.
- Automation & Robotics

Contact Us

Juanita Brockdorff

Partner

Tax Services

+356 2563 1029

juanitabrockdorff@kpmg.com.mt

Paul Pace Ross

Director

Tax Services

+356 2563 1119

paulpacross@kpmg.com.mt

Stephan Piazza

Associate Director

Transport Services (Shipping & Aviation)

+356 2563 1156

stephanpiazza@kpmg.com.mt