MALTA TRADING COMPANY

APPLICABLE LAW
Malta Companies Act

CAPITAL DUTY
None

CAPITAL GAINS EXEMPTION
On certain transfer of shares & immovable property

DOUBLE TAX TREATY
Extensive double tax treaty network

TAX SYSTEM
EU Approved

CURRENCY
Euro €

TIMEZONE
Central European Time Zone(UTC+01:00)

NO WITHHOLDING TAX
On outbound dividends, interest or royalties

CHETCUTI CAUCHEI ADVOCATES
comalta.com
Malta enjoys a stable political climate and a bi-partisan political scene that is largely convergent on issues of national and economic importance. The country is considered to be one of the best performing Eurozone economies, with a steady economic growth and low unemployment rate.

Malta Trading Companies are excellently poised to provide international entrepreneurs with the ideal platform for the establishment of international trading activities. A Malta Trading Company may be utilised for numerous trading activities such as but not limited to, information technology & telecommunications, e-commerce, market research, i-gaming, financial services, pharma, shipping and aviation, as well as, oil and gas.

**LEGAL BASIS**

Malta Companies Act, which is the principal piece of Malta Trading Companies are incorporated in terms of the Maltese Companies Act, which is the principal piece of corporate law in Malta. The Act is predominantly based on common law principles, and is also in line with EU Directives.

Malta Trading Companies are onshore entities setup as partnerships or limited liability companies - the latter being the most popular corporate entity, due to its flexibility and tax efficiency.

**BENEFITS**

- Ability to re-domicile
- 5% effective tax rate
- Easy same day incorporation
- Relatively low establishment & operating costs
- No notary/court process required
KEY REQUIREMENTS

Malta Trading Companies require a minimum of one shareholder, who may either be; a Malta-resident or non-resident individual, as well as, a corporation.

MINIMUM SHARE CAPITAL
The minimum share capital for the formation of a Malta Trading Company is of €1,250, with 20% paid up or the equivalent in any other currency such as but not limited to: US$, GBP, and SEK.

APPOINTMENT OF DIRECTOR & COSEC
A Malta Company requires the appointment of a local director and company secretary. The Director shall be responsible for the day to day management of the company, whilst the company secretary is responsible of the administrative duties - including the keeping of minutes in general meetings and filing of applications when necessary.

COMPANY FORMATION DOCUMENTS
The documents required for the incorporation of a Malta Trading Company are the Memorandum & Articles of Association, standard due diligence documents and a bank slip confirming payment of initial share capital.

APPOINTMENT OF AUDITORS
The appointed auditor of a Malta Holding Company must be a Malta registered auditor.
MALTA TRADING COMPANIES

Incorporation Timeline

1 DAY
• Guiding founders in providing supporting docs

24 HOURS
• Holding Company incorporation

1 WEEK
• Submission of signed Bank Account Opening Forms
• Application for VAT Registration
• Issuing of Tax Reg. No.

Engagement

Receive ID docs & all supporting documentation

Application for Company Registration

Company Reg. No. issued in hours

WHY WORK WITH US?

Problem Solving, Integrity, Honesty

Multi-Disciplinary: Legal, Tax & Corporate

We’re lawyers: Lawyer-client privilege

Commercially Aware, Results Oriented

Malta-Cyprus Lawyers, Tax advisors, Fiduciary staff: 100+

Our Ethos: Big firm expertise, Small firm personal

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