

MALTA CITIZENSHIP AND RESIDENCE PROGRAMMES

Brief overview of Citizenship or Residency of Malta

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- EU member country
- English as the main language, alongside Maltese
- Lower cost of living compared to many other European countries
- Leading economy growth rate in the EU
- Part of the Schengen Area and member of the British Commonwealth
- Stable political and economic environment; exceptional business opportunities
- High-quality healthcare system and educational institutions
- One of the safest countries globally
- Consistently recognized for having one of the world's best climates, with over 300 sunny days annually



Popular Maltese Citizenship and Residence Routes

Global Residence Program (GRP)

Permanent Residence Program (MPRP)

Malta Citizenship (NESDI)

Approx. 6 months

Approx. 8 months

Approx. 16-18 months



Malta Global Residence Program (GRP) and The Residence Program (TRP)

Special Tax Status

The Malta Global Residence Program (GRP) and The Residence Program (TRP) allow non-EU/EEA/Swiss nationals (GRP) and EU/EEA/Swiss nationals (TRP) to qualify for a Special Tax Status in Malta.

Tax benefits

A minimum annual tax payment of €15,000 or a 15% tax on foreign source income remitted to Malta, whichever is higher, is payable. Remittance basis principle continues to apply i.e any foreign source income not remitted to Malta is not taxable in Malta. Malta sourced income is taxed at 35%.

No taxation on worldwide income not remitted to Malta

Residence in a safe and stable country

The programme covers the main applicant, spouse/partner, children (up to age 25 if financially dependent), and even dependent parents and grandparents.

Visa-free travel across 26 Schengen Area countries for the third-country family members.

The Main Applicant cannot spend more than 183 days a year in any <u>one</u> other country.









Malta Permanent Residency Program (MPRP)

and

Some of the benefits

- The right to reside permanently in Malta.
- Lifetime Visa-freetravel across Schengen (90 out of 180 days)
- Applicant's dependents, including spouses or partners in a relationship, children, parentsand grandparents may be included under specific terms.
- The possibility of applying for a work permit.
- Non-dom tax status with its benefits if one becomes tax resident in Malta
- The ability to apply for EU Long-Term Residence (LTR) status after 5 yrs, subject to conditions.



Four investment criteria

- 1. Pay a non-refundable government administrative fee of €50,000.
- 2. Purchase OR rent property:
 - Purchase: Minimum €375,000 property + €30,000 contribution.

OR

- Rent: Minimum €14,000 annual rent + €60,000 contribution.
- 3. Donate a minimum of €2,000 to a registered Maltese charity.
- 4. Payment of €10,000 per dependant.

The qualifying property must be held for five years, after which any residential address is acceptable.

Malta Citizenship

Some of the benefits

- Visa free access to 180+ destinations, including the USA,
 Canada, and Australia
- English Speaking country
- Eligibility includes spouses or partners, children up to 28 years old, and dependent parents or grandparents subject to conditions
- Citizenship for the family and future generations
- Unrestricted number of days within the Schengen Area
- Right to live and work in all 27 EU countries, as well as Liechtenstein, Switzerland, Norway, and Iceland





Investment Criteria

Capital contribution:

- €600,000 after 36 months of holding Residency Status, or
- €750,000 after 12 months of holding Residency Status.

Real estate:

- Purchase property worth at least €700,000, or OR
- Lease for a minimum of €16,000 per year, both for five years.

Donation:

Minimum €10,000 to a registered Maltese voluntary organisation.



Malta Non-Dom Tax Regime – Briefly

Tax Regime for Non-Doms

Malta offers a stable and advantageous non-domiciled (non-dom) tax regime.

Under Malta's system, individuals who are tax resident but not domiciled in Malta are only taxed on Maltese-source income and on foreign income remitted to Malta.

Foreign capital gains are not taxed—even if remitted to Malta. Additionally, there is no inheritance or wealth tax.

Overall Benefits

This tax-efficient, legally robust framework makes Malta a prime relocation destination for HNWIs seeking wealth preservation, EU access, and lifestyle benefits in a secure and sunny Mediterranean jurisdiction.

Presence in Malta for Tax Residency

To qualify, individuals must demonstrate that Malta is their centre of vital interests, typically spending around 130 days annually in Malta and no more than 183 days in any other jurisdiction.







CONTACT US

for a detailed guide, to discuss your goals and discover how DEA FORTUNA can support your journey toward optimized financial health, security and global mobility.

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