



# 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

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