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Company formation in Malta

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Company formation in Malta



Flag



Coat of arms

Common form	Private limited liability company (Ltd) [1]
Registry	Malta Business Registry (MBR) [1]
Minimum capital	€1,165 (at least 20% paid up) [1]
Directors	1 director, plus a company secretary [1]
Local director	Not required by law; management in Malta supports tax residence [1]
Corporate tax	35%, but shareholders can usually claim refunds bringing the effective rate to about 5% [2]
VAT / sales tax	18% [2]
Typical timeline	Usually about 1 week [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Euro (EUR)

In short: To set up a company in Malta, most founders form a private limited liability company, registered with the Malta Business Registry (MBR). [1] Minimum capital: €1,165 (at least 20% paid up). Corporate tax: 35%, but shareholders can usually claim refunds bringing the effective rate to about 5%. Registration: usually about 1 week (as of November 2026).

A Maltese **private limited liability company** is registered with the **Malta Business Registry**. The headline corporate tax rate is 35%, but Malta's full imputation and refund system usually lets shareholders reclaim most of it, for an effective rate of about 5% on trading income.

Business structures

Most founders in Malta form a private limited liability company, registered with the Malta Business Registry (MBR). [1] Other forms are listed below.

- **Private limited liability company (Ltd)** – the usual choice
- **Public limited company (plc)** – €46,588 capital
- **Partnerships** – en nom collectif and en commandite

Requirements

Minimum share capital in Malta (2026): €1,165 (at least 20% paid up). Directors required: 1 director, plus a company secretary. Local resident director: not required by law; management in Malta supports tax residence. [1]

- A company name that is available, checked with the registry.
- Share capital: €1,165 (at least 20% paid up).
- Directors: 1 director, plus a company secretary.
- Local residency: not required by law; management in Malta supports tax residence.
- A registered office address in Malta.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners at the MBR.

Registration process

Typical time to register a company in Malta (2026): usually about 1 week. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Malta Business Registry (MBR).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Commissioner for Revenue.

Taxation

The corporate tax rate in Malta in 2026 is 35%, but shareholders can usually claim refunds bringing the effective rate to about 5%. [2] **Standard VAT or sales tax: 18%.** [2]

Tax	Rate and notes
Corporate income tax	35%, but shareholders can usually claim refunds bringing the effective rate to about 5%
VAT / indirect tax	18%
Withholding tax on dividends to non-resident companies	0%

Ongoing compliance

Annual compliance in Malta: Companies file an annual return and audited financial statements with the MBR and a corporate tax return with the Commissioner for Revenue. [1]

Double tax treaties

Malta has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
0%	0%	0%

Within the EU, the Parent-Subsidiary and Interest and Royalties Directives can reduce these rates to 0% for qualifying group payments.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Malta lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Malta?

Typical registration time in Malta: usually about 1 week (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Malta?

Minimum share capital in Malta: €1,165 (at least 20% paid up) (as of November 2026).

What is the corporate tax rate in Malta in 2026?

The corporate tax rate in Malta in 2026 is 35%, but shareholders can usually claim refunds bringing the effective rate to about 5%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Malta?

Yes. There is no nationality requirement for shareholders. Local director rule in Malta: not required by law; management in Malta supports tax residence.

What withholding tax applies to dividends paid from Malta?

Malta charges no withholding tax on dividends paid to non-resident companies under domestic law. See the Double tax treaties section.

Official registries and resources

- Malta Business Registry (MBR)
- Commissioner for Revenue

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

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