

# verFides group

## MALTA TAX TABLES 2018

### Corporation Tax Income and Gains

Flat Rate 35%

Under the full imputation system for dividends, the 35% tax is fully or partially refundable to the shareholder on payment of a dividend, according to the following criteria:

Refund rates:

<i>Dividend Recipient</i>	<i>Refund Fraction</i>	<i>Effective CT Rate</i>
Resident	7/7ths	0%
Non-Resident (trading income)	6/7ths	5%
Non-Resident (passive income)	5/7ths	10%

### Value Added Tax

Standard rate	18%
Reduced rate	7%
Super Reduced Rate	5%

### Property Transfer Tax

On value of property transferred 8% \*

\*10% if property acquired before 1/1/2004

### Stamp Duty on Shares and Securities

On transfer of marketable securities	2%
Shares in property companies	5%

Fixed duty on formation of company €210 - €2,250

### Withholding Rates (Non-Treaty)

Dividends	0%
Interest	0%
Royalties	0%