



MALTA ROYALTY COMPANIES

Royalty Companies

DOUBLE TAX TREATY
Extensive double tax treaty network

TAX DEDUCTIONS
Tax deductions of royalty payments

WITHOLDING TAX
No WHT tax on royalty payments for rights outside Malta

TAX SYSTEM
EU Approved

CURRENCY
Euro €

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

FOREIGN COMPANY
No Controlled Foreign Company legislation





MALTA

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 a low unemployment rate.

A Malta Royalty Company may own or have assigned to it royalties from qualifying patents or copyrights which are entitled to a full exemption from income tax in Malta. Non-resident shareholders are also exempt from tax on royalties subject to certain conditions being fulfilled.

LEGAL BASIS

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

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



BENEFITS



Easy same day incorporation



Tax deduction for royalty payments



Any currency may be used for capital



Relatively low establishment & operating costs



Tax exemption on certain royalty payment



KEY REQUIREMENTS

Malta Royalty Companies require a minimum of one shareholder, who can be either individuals or corporate bodies, whether such are Maltese or not.

COMPANY FORMATION DOCUMENTS

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

APPOINTMENT OF AUDITORS

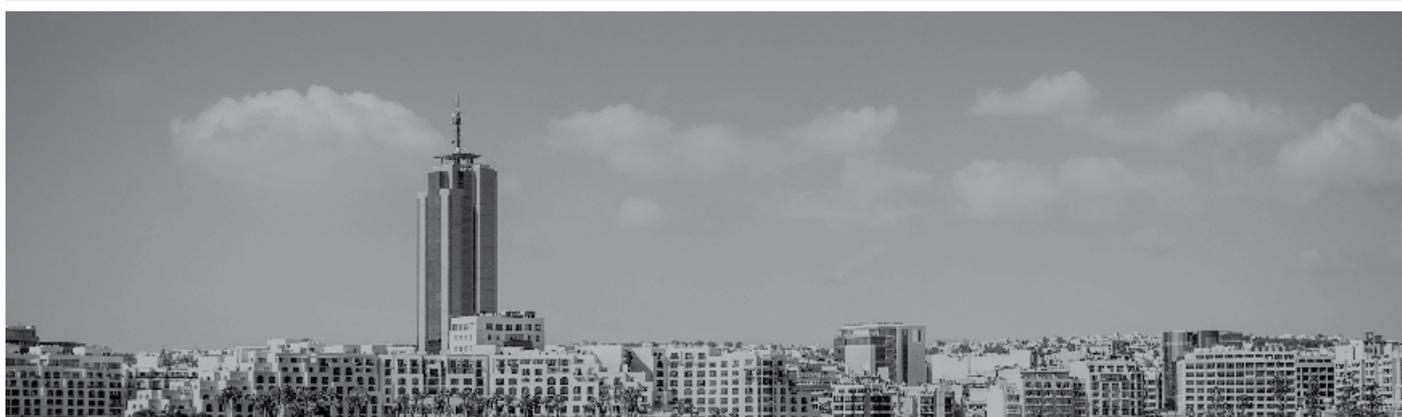
The appointed auditor of a Malta Royalty Company must be a Malta registered auditor.

MINIMUM SHARE CAPITAL

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

APPOINTMENT OF DIRECTOR & COSEC

A Malta Royalty 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 for the administrative duties - including the keeping of minutes in general meetings and filing of applications when necessary.



KEY REQUIREMENTS



Minimum initial share capital paid up: €250



Appointment of 1 Malta director & company secretary



Minimum number of shareholders:1



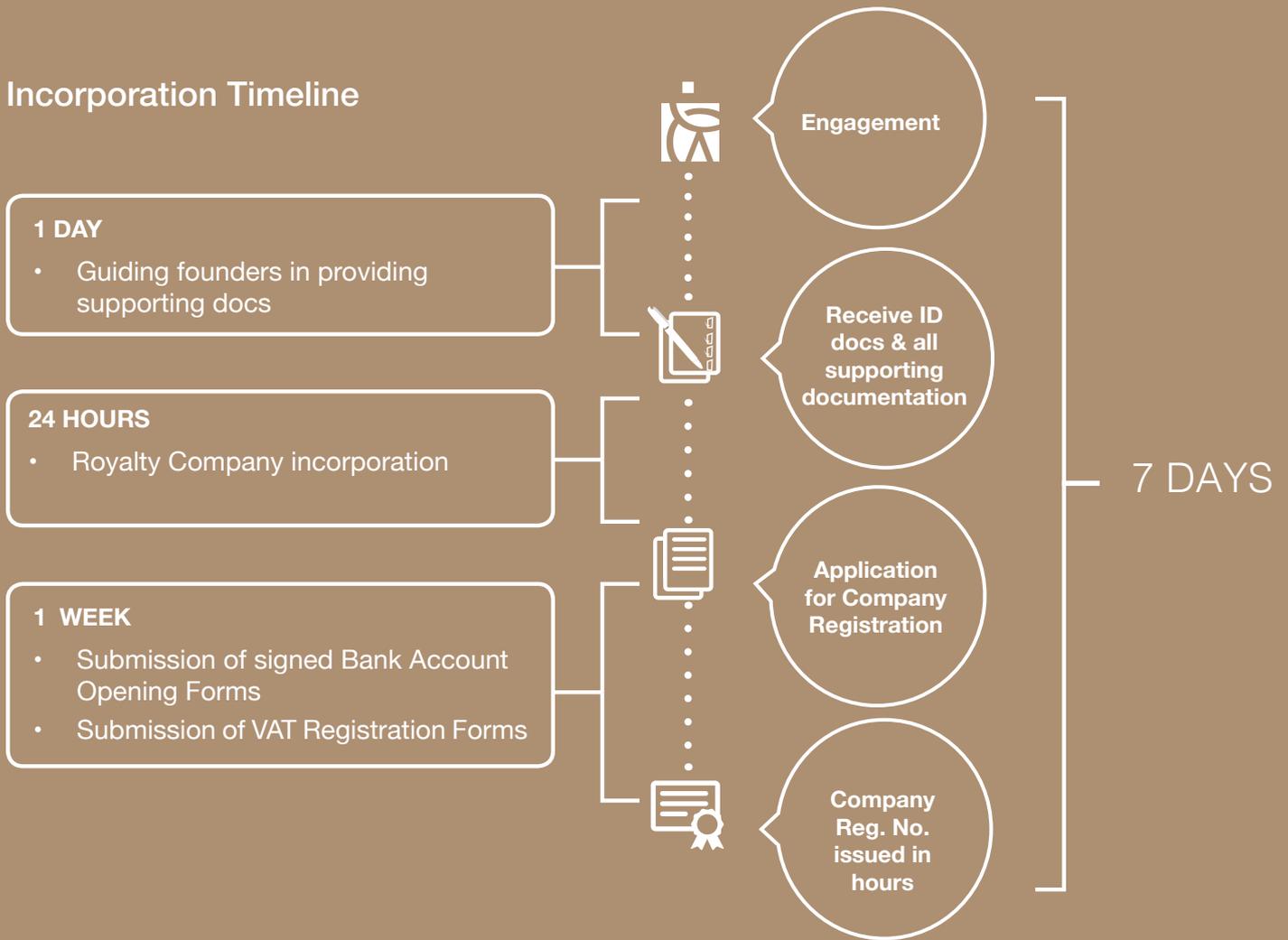
Company formation documents



Appointment of an auditor

MALTA ROYALTY COMPANIES

Incorporation Timeline



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



Malta



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