



Malta Individual Investor Programme (IIP) – Citizenship by Investment in 2021

Malta's citizenship and all residency programmes provide for a cost and time efficient process for individuals and their families to reside in a politically and economically stable European jurisdiction.

The Individual Investor Programme is designed to attract to Malta's shores applicants who can share their talent, expertise and business connections.

Malta's citizenship and residency programme benefits

Visa free travel to more than 160 countries	Personal security
Schengen EU visa free travel	Stable political system
Tax planning benefits	Excellent quality of life
Independence from than one passport	Low minimum presence requirement
No wealth tax - No asset reporting - No inheritance tax	

Eligibility & Dependents

Third country nationals (non – EU/EEA/Swiss) with main applicant over 18 years of age, and may include the following, non-economically active, dependents:

- Children & adopted children under 18 years
- Unmarried children & adopted children between 18 to 26 years & dependent on main applicant
- Mentally or physically disabled children over 18 years if living with & supported by main applicant
- Parents
- Grandparents

Individuals are subject to extensive 'due diligence checks'

Personal Taxation - No World-Wide Taxation

An individual is typically resident - but not domiciled - in Malta when the individual lives in Malta for more than 183 days in a calendar year.

All citizenship and permanent residency applicants are *subject to tax in Malta only on*:

- income arising in Malta
- income remitted (brought) to Malta

Foreign capital gains, arising outside of Malta is not taxable in Malta - even if received in Malta

Malta Individual Investor Programme - Eligibility Criteria

The requisites for filing an application for Malta Citizenship by Investment (Individual Investor Programme) are as follows:

- Provide a proof of residence in Malta for a period of 36 months, provided that this period may by exception be reduced to a minimum of 12 months, subject to an exceptional direct investment (of **€600,000 and €750,000 respectively**), to be effected prior the issue of the certificate of naturalisation
- Purchase an immovable residential property in Malta having a minimum value of **€700,000** or take on a lease a residential immovable property in Malta for a minimum annual rent of **€16,000**, which property shall be adequate and suitable for the applicant and his dependants, for a minimum period of five (5) years from the date of issue of the certificate of citizenship
- Carry out an **exceptional direct investment** in Malta, in accordance with the Regulations (S.L 188.05); and
- Donate, prior to the issue of the certificate of naturalisation, a minimum of **€10,000** to a registered philanthropic, cultural, sport, scientific, animal welfare or artistic non-governmental organisation or society, or as otherwise approved by the Agency.

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