



ATTARD BALDACCHINO

Malta Individual Tax Programme (ITP): A Legal and Practical Guide for 2027

Reviewed on 27 September 2026 against the Individual Tax Programme
Rules, 2026 (Legal Notice 195 of 2026)

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Key facts

Legal basis	Individual Tax Programme Rules, 2026 (Legal Notice 195 of 2026), made under articles 56(23) and 96 of the Income Tax Act (Cap. 123)
In force	1 January 2027
Administered by	Commissioner for Tax and Customs, Malta Tax and Customs Administration
Statuses	Global resident status; EU, EEA, Swiss resident status; retired pensioner status; UN pensioner status
Rate	15% on income arising outside Malta and received in Malta by the beneficiary, spouse and defined children; non-qualifying income of those persons charged separately at 35%
Minimum annual tax	€35,000 (global resident; EU, EEA, Swiss resident); €15,000 (retired pensioner); €20,000 (UN pensioner, the UN pension itself exempt)
Administrative fee	€8,500, non-refundable, payable on application
Term	Five years, renewable at the applicant's option for further five-year periods against a non-refundable administrative fee of €2,500; renewal not to be unreasonably withheld
Qualifying property	Purchase at not less than €700,000 or lease at not less than €14,000 per year, Malta or Gozo; letting or subletting the qualifying property ends the status
Primary residence	The dwelling in which the beneficiary habitually resides as the principal place of abode worldwide; occupied only by the beneficiary, dependants and qualifying household staff
Application route	Only through an authorised registered mandatary to the Commissioner for Tax and Customs
Minimum stay	None stated in Malta; the status ceases on more than 183 days in any other single jurisdiction in a calendar year
Transitional position	Statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031

Updated July 2026. All requirements and figures on this page are based on the Individual Tax Programme Rules, 2026 (Legal Notice 195 of 2026), made under the Income Tax Act (Chapter 123 of the Laws of Malta), and, for the comparison of the existing programmes, on their respective rules as amended. Where the legislation and any summary conflict, the legislation prevails.

What is the Malta Individual Tax Programme?

1.

The Malta Individual Tax Programme (ITP) is a special tax status established by the Individual Tax Programme Rules, 2026 (Legal Notice 195 of 2026), made under articles 56(23) and 96 of the Income Tax Act (Chapter 123 of the Laws of Malta) and coming into force on 1 January 2027. It offers qualifying individuals who occupy a qualifying property in Malta or Gozo as their primary residence a 15% rate of tax on income arising outside Malta and received in Malta, subject to a minimum annual tax that varies by special tax status category. It consolidates into a single framework the ground covered by four existing special tax status programmes, the Global Residence Programme, The Residence Programme, the Malta Retirement Programme and the United Nations

Pensions Programme (together in this guide, the existing programmes), and it is administered by the Commissioner for Tax and Customs within the Malta Tax and Customs Administration.

One clarification matters at the outset. The ITP is a special tax status: it determines how qualifying income is taxed. A beneficiary's residence in Malta is documented separately, through *Identità*: third country nationals under the applicable immigration framework, and EU, EEA and Swiss nationals under the free movement framework (see section 12).

Dr Russell Attard Baldacchino is an Authorised Registered Mandatory with the Malta Tax and Customs Administration (ARM04271) and advises on the Individual Tax Programme. The credential may be verified on the Malta Tax and Customs Administration register of Authorised Registered Mandatories.

This guide covers the rules provision by provision. It states the law in plain language; where anything in this guide and Legal Notice 195 of 2026 differ, the legislation prevails, and readers making decisions should take advice on their own facts.

The four special tax statuses

2.

The rules provide for four special tax status categories, each with its own eligibility profile:

Global resident status is for third country nationals: applicants who are not Maltese, EU, EEA or Swiss nationals and who are not long-term residents of Malta. The rules define "EEA" to include the member states of the European Union together with Iceland, Norway and Liechtenstein.

EU, EEA, Swiss resident status is the counterpart for EU, EEA and Swiss nationals who are not Maltese nationals and not permanent residents of Malta.

Retired pensioner status is for applicants with a pension, supported by documentary evidence, all of which is received in Malta and which constitutes at least 75% of the beneficiary's chargeable income. The rules define "pension" broadly: it includes lifetime or temporary annuities and regular income from an occupational retirement scheme, a personal overseas retirement plan and insurance policies, but not a pension taken as a lump sum without periodic payments, nor capital sums received by way of commutation of pension, retirement or death gratuity.

UN pensioner status is for recipients of a United Nations pension or Widows' or Widowers' Benefit, of which at least 40% is received in Malta.

The retired pensioner and UN pensioner statuses are open to applicants of any nationality other than Maltese, provided the applicant is not a long-term resident or permanent resident of Malta.

No individual may benefit under more than one of the four special tax status categories at the same time.

How income is taxed under the ITP

3.

In brief: income arising outside Malta and received in Malta by the beneficiary, the spouse and defined children is taxed at 15%, subject to a special tax status category minimum; the UN pension or benefit itself is exempt for UN pensioners; other non-qualifying income of those persons is charged separately at 35%; the minimum tax under the rule 5(1) provisos is paid by 30 April with an annual return; nothing paid under the special rate is refundable.

The core charge is set by rule 5. Income arising outside Malta and received in Malta by the beneficiary, the beneficiary's spouse, and the children falling within paragraphs (b) and (d) of the dependant definition (minor children, and adult children who are seriously ill or disabled) is taxed at 15%, with relief from double taxation available under article 74(a) and (b) of the Income Tax Act. The special rate applies to such income received during the whole of the year in which the status is granted.

Three minimum tax positions apply:

- €35,000 for any year of assessment for global resident status and EU, EEA, Swiss resident status, payable in full in both the year in which the status is granted and the year in which the individual ceases to possess it;
- €15,000 per year of assessment for retired pensioner status, payable in full in both the year of grant and the year of cessation;
- €20,000 in respect of the beneficiary for UN pensioner status, with the UN pension or benefit itself exempt from tax and the €20,000 computed excluding those exempt amounts; other income arising outside Malta and received in Malta is taxed at 15%, and any other non-qualifying income is charged separately at 35%.

Income of the beneficiary, the beneficiary's spouse and the children within paragraphs (b) and (d) of the dependant definition that is not chargeable under the rules at the 15% rate is charged as separate income at 35%.

Under rule 5(4), the minimum tax referred to in the provisos to rule 5(1) is payable by not later than 30 April of the year immediately preceding the relevant year of assessment, accompanied by a return proving continued satisfaction of the eligibility conditions; the return is not required in the year of grant, and where the status will evidently not be granted before 30 April, that minimum tax is paid before grant. Tax paid under the special rate is not refundable.

Children aged under 25 who are not economically independent qualify as dependants for application and residence purposes, but their own income falls neither within the 15% rate nor within the 35% separate income charge; it is taxed under the ordinary rules.

Beneficiaries who become long-term residents or permanent residents of Malta are taxable on a worldwide basis at the ordinary article 56 rates notwithstanding the special tax status framework. The definitions behind those terms are set out in section 11.

Who qualifies: the rule 4 conditions

4.

In brief: each category has its own nationality and residence profile; all applicants need a qualifying property holding, stable and regular resources, EU-wide sickness insurance, a valid travel document, adequate communication in Maltese or English, a clean fit and proper assessment, and no domicile in Malta nor intention to establish it within five years of application.

The conditions, in the order the rules set them:

1. The category-specific nationality and residence conditions described in section 2.
2. The applicant must not be benefiting under any of the listed special tax rules. The list comprises nine instruments, including the Residents Scheme Regulations, the two High Net Worth Individuals rules, and the employment-based personal tax rules consolidated in 2026. *(The four existing programmes are not on this list; see section 10.)*
3. A qualifying property holding: see section 5.
4. Stable and regular resources sufficient to maintain the applicant and dependants without recourse to the social assistance system in Malta.
5. For retired pensioner status, the documented pension all of which is received in Malta and which constitutes at least 75% of the beneficiary's chargeable income; for UN pensioner status, the 40% receipt condition.
6. A valid travel document.
7. Sickness insurance covering all risks across the whole of the European Union normally covered for Maltese nationals, for the applicant and all dependants.
8. The applicant must not be domiciled in Malta and must have no intention of establishing domicile in Malta within five years of the date of application.
9. Adequate communication in one of the official languages of Malta.
10. The applicant must be a fit and proper person, and dependants determined not to be fit and proper are a cessation ground after grant.

The qualifying property requirement

5.

In brief: purchase at not less than €700,000, or lease at not less than €14,000 per year, in Malta or Gozo, occupied as the beneficiary's primary residence worldwide; no letting or subletting; the thresholds are uniform, with no reduced bands for Gozo or the south of Malta.

A qualifying owned property is one purchased at not less than €700,000, situated in Malta or Gozo. The Commissioner for Tax and Customs, or an authorised officer, perit or surveyor, has full and free access to the property to determine its value. A qualifying rented property is one leased at not less than €14,000 per year, and for this purpose a lease includes a sub-lease.

The property must be occupied as the beneficiary's primary residence, defined as the dwelling house in which the individual habitually resides as his principal place of abode worldwide. Only the beneficiary, dependants and qualifying household staff may reside in it, subject to notification to the Commissioner; financially independent persons bound to live within the same matrimonial home may also reside there upon notification. Household staff must have been under a contract of service for at least two years prior to the application, and a special carer is separately defined on similar terms. Letting or subletting the qualifying property ends the status.

The pre-commencement route: an immovable property purchased by a beneficiary before or up to the date of the coming into force of the rules for a consideration of less than €700,000 may still be considered a qualifying owned property, as may be determined by the Commissioner in guidelines published under article 96(2) of the Income Tax Act. Those guidelines carry particular weight: article 96(2) gives Commissioner guidelines the same effect as the rules themselves where they define terms or determine matters within the Commissioner's discretion.

Where a purchase or lease is being put in place for the application, the sequence from promise of sale (konvenju) to final deed, or the drafting and registration of a compliant lease, should be planned alongside the application process the rules prescribe. Attard Baldacchino holds a Malta Real Estate Agency licence (EA-00174-24); readers planning a qualifying purchase or lease are welcome to discuss their position.

Applying: fees, process and the authorised registered mandatary 6.

In brief: applications go to the Commissioner for Tax and Customs only through an authorised registered mandatary; the non-refundable administrative fee is €8,500, payable on application; the Commissioner determines the application in writing, and the date of that determination is the appointed day from which the five-year term runs.

An individual applies for special tax status "as duly represented by an authorised registered mandatary", in such form as the Commissioner may require. All applications, correspondence, submissions, filings, declarations and notifications pass through the mandatary. A client may not authorise more than one mandatary without the Commissioner's specific written authorisation. The non-refundable administrative fee is €8,500, payable on application.

Under the rules, an authorised mandatary is a person holding a warrant as an advocate or legal procurator, a notary public, or a warranted accountant; a firm qualifies where at least 75% of its shareholders, partners or members hold such warrants. An authorised registered mandatary is an authorised mandatary registered with the Commissioner for Tax and Customs under these rules, on a form the Commissioner may require and subject to conditions the Commissioner may impose.

The mandatory's role does not end at grant. The rules require the mandatory to enquire and obtain information from the beneficiary, as at 31 December of each year from the year of the appointed day onwards, as to whether the beneficiary or any dependant falls within the definitions of long-term resident or permanent resident of Malta; the mandatory must notify the Commissioner by the following 30 April of any such individual, or, where the information cannot be obtained, of that state of affairs with proof that at least two attempts at enquiry were made. Dependant changes and cessation events must be notified within four weeks, and the Commissioner may require information from the mandatory on not less than twenty days' notice. The rules attach administrative penalties to these duties: €10,000 for failure to make the annual notification, and €500 to €19,250 under the monitoring regime, under which a mandatory with more than two failures to carry out required functions ceases to be an authorised registered mandatory.

How long the status lasts: renewal and the five-year cycle 7.

In brief: the status is granted for five years and is renewable at the applicant's option for further five-year periods on payment of a non-refundable administrative fee of €2,500, and the rules provide that renewal shall not be unreasonably withheld.

The Commissioner determines the application in writing, and the date of determination is the appointed day. The status subsists for five years from the appointed day, without prejudice to the Commissioner's cessation powers. Renewal is at the option of the applicant, for further five-year periods, against a non-refundable administrative fee of €2,500, and the rules provide that "such renewal shall not be unreasonably withheld by the Commissioner".

The rules also make provision for succession: where a beneficiary dies, a dependant who inherits the primary-residence property, or who rents a qualifying rented property immediately after the death, and who satisfies all the eligibility conditions in their own right, may be granted the status upon proof to the Commissioner.

Losing the status: cessation under rule 6 8.

In brief: the status ends with immediate effect from the beginning of the relevant year of assessment on any of thirteen grounds, including becoming a Maltese national, losing the qualifying property, becoming a long-term resident or permanent resident of Malta, spending more than 183 days in any other jurisdiction in a calendar year, losing mandatory representation, or failing the minimum tax, return or eligibility conditions.

The grounds in full: becoming a Maltese national; ceasing to hold a qualifying property holding, including where the qualifying property is let or sublet; becoming a long-term resident or permanent resident of Malta;

for a retired pensioner, failing to receive in Malta all of the documented pension; for a UN pensioner, failing to receive in Malta at least 40% of the UN pension or benefit; not having private medical insurance in respect of all risks normally covered for Maltese nationals for the individual and the dependants; a stay that is not in the public interest; staying "in any other jurisdiction for more than one hundred and eighty-three (183) days in a calendar year"; ceasing to be duly represented by an authorised registered mandatary; dependants determined not to be fit and proper; failure to pay the minimum tax or missing the payment time limit; failure to submit the annual return; and failure of any eligibility criterion.

The 183-day condition caps presence in any single other jurisdiction; the rules state no minimum stay in Malta. A beneficiary must notify cessation through the mandatary within four weeks of becoming aware of it, on pain of a €5,000 administrative penalty; voluntary renunciation is available; and the status may also be terminated for breaches of the Income Tax Act or the Income Tax Management Act.

The Minister may pardon a failure to satisfy any of the cessation conditions where the failure was due to unforeseen circumstances beyond the individual's control, the individual notified the Minister of the failure, and best efforts were exercised to remedy it.

Deadlines: the 31 December 2026 window and the 2031 horizon 9.

In brief: the rules preserve special tax statuses granted before or up to 31 December 2026 and, for the avoidance of doubt, applications received up to that date: these continue to apply until 31 December 2031. Received is the word the proviso uses: an application must have reached the Commissioner by that date. The new rules come into force on 1 January 2027.

The rules provide that any granting of special tax status made before or up to 31 December 2026, including for the avoidance of doubt, any applications for the granting of such status received up to the same date, shall continue to apply until 31 December 2031.

Three consequences follow.

First, the closing window. The existing programmes' terms remain available to applications received by 31 December 2026. Because the proviso operates on receipt by the Commissioner, an application prepared in December that is submitted in January falls outside the proviso. Anyone weighing the existing programmes' terms against the new framework should treat the practical deadline as materially earlier than 31 December.

Second, the choice between frameworks is profile-specific. The existing programmes and the new rules differ in their fees, minimum tax, property conditions, dependant categories and other terms, and which framework

suits a given applicant depends on the specific circumstances. The comparison should be made on the individual facts against the instruments themselves.

Third, the 2031 horizon. Statuses granted under the existing programmes, for which the rules specify no term, now carry an end point of 31 December 2031, set by the transitional proviso. The rules do not spell out the transition path beyond that date.

Readers considering an application on either side of 31 December 2026 are welcome to discuss their position.

The ITP and the existing programmes 10.

In brief: the new framework covers the ground of the Global Residence Programme, The Residence Programme, the Malta Retirement Programme and the United Nations Pensions Programme, within a single instrument, with uniform national thresholds and a five-year renewable status. The precise legal relationship between the new rules and the existing programmes is set out below.

	Global Residence Programme	The Residence Programme	Malta Retirement Programme	UN Pensions Programme	Individual Tax Programme (from 2027)
Eligible applicants	Third country nationals (not Maltese, EEA or Swiss; not long-term residents)	EU, EEA or Swiss nationals (not Maltese; not permanent residents of Malta)	Any nationality other than Maltese; pension-based	Any nationality other than Maltese; not a long-term or permanent resident; UN pension based	Four categories: global resident; EU, EEA, Swiss resident; retired pensioner; UN pensioner
Administrative fee	€6,000 (€5,500 where the owned property is in the south of Malta)	€6,000 (€5,500 where the owned property is in the south of Malta)	€2,500	€4,000 (€3,500 where the owned property is in the south of Malta or Gozo)	€8,500
Minimum annual tax	€15,000	€15,000	€7,500 plus €500 per dependant and per special carer	€10,000 (plus €5,000 where both spouses receive a UN pension); the UN pension itself exempt	€35,000 (global; EU, EEA, Swiss) / €15,000 (retired pensioner) / €20,000 (UN pensioner, pension exempt)
Property: purchase	€275,000 Malta; €220,000 Gozo or south of Malta	€275,000 Malta; €220,000 Gozo or south of Malta	€275,000 Malta; €220,000 Gozo or south of Malta	€275,000 Malta; €220,000 Gozo or south of Malta	€700,000, Malta or Gozo, uniform
Property: lease	€9,600 per year Malta; €8,750 Gozo or south of Malta	€9,600 per year Malta; €8,750 Gozo or south of Malta	€9,600 per year Malta; €8,750 Gozo or south of Malta	€9,600 per year Malta; €8,750 Gozo or south of Malta	€14,000 per year, Malta or Gozo, uniform

	Global Residence Programme	The Residence Programme	Malta Retirement Programme	UN Pensions Programme	Individual Tax Programme (from 2027)
Primary residence	The qualifying property is occupied as the primary residence, the principal place of abode worldwide	Same	Same	Same	Same
Dependants	Spouse; minors; under-25 "not economically active"; seriously ill or disabled children; dependent brothers, sisters and ascendants	As Global Residence Programme	Spouse; minors; seriously ill or disabled children	As Global Residence Programme	Spouse; minors; under-25 "not economically independent"; seriously ill or disabled children
Domicile condition	None stated	None stated	Not domiciled and no intention within five years of application	None stated	Not domiciled and no intention within five years of application, all categories
Minimum stay in Malta	None stated	None stated	At least 90 days a year averaged over any five-year period	None stated	None stated
Stay in another jurisdiction	Status ceases at more than 183 days in any other jurisdiction in a calendar year	Same	Same	Same	Same

The transition. The instruments themselves set the transition: the new rules come into force on 1 January 2027, and statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031 under the transitional proviso in rule 3(3), described in section 9. As at the date of last review, the existing programmes' rules remain in force.

ITP, MPRP, the Nomad Residence Permit and ordinary residence: what each confers 11.

In brief: the Malta Permanent Residence Programme confers permanent residence rights and no special tax treatment; the Individual Tax Programme confers special tax treatment, with residence documented separately under the immigration framework; the Nomad Residence Permit is a temporary residence permit for remote workers with its own tax rules; ordinary residence with non-domiciled status involves no special tax status.

The Malta Permanent Residence Programme (MPRP) confers permanent residence rights in Malta from final approval, evidenced by a certificate of Maltese residence, against contribution, donation and qualifying property commitments, under the Malta Permanent Residence Programme Regulations. It grants no special tax treatment. The programme is covered in Dr Attard Baldacchino's Malta Permanent Residence Programme guide.

The Individual Tax Programme confers the special tax treatment described in this guide, with residence documented separately: a beneficiary's residence documentation is applied for through Identità, third country nationals under the applicable immigration framework and EU, EEA and Swiss nationals under the free movement framework (see section 12).

The Nomad Residence Permit is a temporary residence permit for qualifying remote workers, with a distinct tax treatment for authorised remote work income under its own rules.

Ordinary residence with non-domiciled status requires no programme at all: a person residing in Malta under a free movement or immigration law basis, without a special tax status, is taxed under the ordinary rules of the Income Tax Act.

Settlement and the special tax status. The status ceases if the beneficiary becomes a long-term resident or permanent resident of Malta. The rules define both terms to include a person who has applied for the underlying status, and a beneficiary who becomes a long-term resident or permanent resident of Malta is taxable on a worldwide basis at the ordinary rates. Beneficiaries considering long-term settlement in Malta should take advice on their own facts.

Residence is not citizenship. None of these routes leads automatically to Maltese citizenship. Citizenship is governed separately by the Maltese Citizenship Act, which provides for acquisition by registration and by naturalisation, on the Act's own conditions, including residence requirements. Following the judgment of the Court of Justice of the European Union in *Commission v Malta* (Case C-181/23), there is no route to Maltese citizenship acquired principally in consideration of a financial contribution. In line with the position stated by the Community Malta Agency, the citizenship legislation is not marketed or promoted, and the firm does not advise on citizenship by investment.

Immigration, Identità and living in Malta under the ITP 12.

In brief: the special tax status and residence documentation are distinct frameworks. A beneficiary's residence documentation is applied for through Identità: third country nationals under the applicable immigration framework, and EU, EEA and Swiss nationals under the free movement framework.

Residence documentation is governed by immigration law and the procedures of Identità; Legal Notice 195 of 2026 is a tax instrument and does not regulate its grant. The Expatriates Unit within Identità processes and issues residence documentation both for EU, EEA and Swiss nationals under the free movement framework and for third country nationals, with applications submitted through its online portal. What the tax rules do contain is an information exchange: the Commissioner for Tax and Customs and the competent immigration authorities may exchange information concerning applicants, beneficiaries, long-term residents and permanent residents, notwithstanding any other law.

Settlement and the tax status. The rules define "long-term resident" by reference to the Status of Long-Term Residents (Third Country Nationals) Regulations and "permanent resident of Malta" by reference to the Free Movement of European Union Nationals and their Family Members Order, and both definitions include persons who have applied for the underlying status. The consequences for the special tax status are set out in section 11.

The rules also place annual and event-driven duties on the mandatary and the beneficiary: the annual enquiry, the four-week notification duties, and the payment and return cycle.

Frequently asked questions

13.

What is the Malta Individual Tax Programme?	A special tax status under the Individual Tax Programme Rules, 2026 (Legal Notice 195 of 2026), giving qualifying individuals a 15% rate on income arising outside Malta and received in Malta, subject to a minimum annual tax by special tax status category. It is a tax status; residence documentation is applied for separately, through Identità.
When does the Individual Tax Programme come into force?	On 1 January 2027. Statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031.
What is the minimum tax under the ITP?	€35,000 per year for global resident status and EU, EEA, Swiss resident status; €15,000 for retired pensioner status; €20,000 in respect of the beneficiary for UN pensioner status, with the UN pension itself exempt. The €35,000 and €15,000 minima are payable in full in both the year of grant and the year of cessation.

What property do I need to qualify?	A property in Malta or Gozo purchased at not less than €700,000, or leased at not less than €14,000 per year, occupied as your primary residence. Letting or subletting the qualifying property ends the status. Property purchased by a beneficiary below the threshold before the rules come into force may qualify as may be determined by the Commissioner in guidelines under article 96(2) of the Income Tax Act.
Is the ITP a residence permit?	No. The ITP is a tax status. A beneficiary's residence documentation is applied for through Identità: third country nationals under the applicable immigration framework, and EU, EEA and Swiss nationals under the free movement framework.
Can I still apply under the Global Residence Programme or the other existing programmes in 2026?	As at the date of last review, the existing programmes remain in force, and statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031. The practical deadline is earlier than the calendar suggests, because an application must have reached the Commissioner by 31 December 2026.
What happens to existing GRP, TRP, MRP or UNPP status after 2031?	Statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031. The rules do not spell out the position beyond that date.
Who can apply on my behalf?	Applications may only be made through an authorised registered mandatary: a warranted advocate, legal procurator, notary public or accountant (or a firm whose shareholders, partners or members are at least 75% warrant holders) registered with the Commissioner for Tax and Customs. Dr Russell Attard Baldacchino holds Malta Tax and Customs Administration registration ARM04271, verifiable on the official register.

Does the 15% rate cover my children's income?	It covers the beneficiary, the spouse, minor children, and adult children who are seriously ill or disabled. Dependent children under 25 qualify as dependants for the application, but their own income is taxed under the ordinary rules.
What is the difference between the ITP and the MPRP?	The Malta Permanent Residence Programme confers permanent residence rights with no special tax treatment; the Individual Tax Programme confers special tax treatment, with residence documented separately under the immigration framework.
Can I spend most of the year outside Malta?	The rules state no minimum stay in Malta. The status ceases if you stay in any other single jurisdiction for more than 183 days in a calendar year. The qualifying property is occupied as your primary residence, your principal place of abode worldwide. Time spent elsewhere can also make you tax resident in another jurisdiction under its own rules.
Is the ITP a route to Maltese citizenship?	No: the ITP is a tax status and does not itself lead to citizenship. Citizenship is governed by the Maltese Citizenship Act, which provides for acquisition by registration and by naturalisation, on the Act's own conditions. There is no route to Maltese citizenship acquired principally in consideration of a financial contribution. The firm does not advise on citizenship by investment.

Attard Baldacchino and the Individual Tax Programme 14.

Attard Baldacchino is a Malta residence and real estate practice. Its principal work is the Malta Permanent Residence Programme, where the firm is a Licensed Agent of the Residency Malta Agency (licence RES-BALD) and its Malta Permanent Residence Programme guide covers the programme in full, together with the property work a move to Malta involves under the firm's Malta Real Estate Agency licence (EA-00174-24). Dr Russell Attard Baldacchino is also an Authorised Registered Mandatory with the Malta Tax and Customs Administration (ARM04271), verifiable on

the official register, and advises on the Individual Tax Programme. Readers weighing the new framework, the 2026 window or the choice between Malta's routes are welcome to discuss their position.

Speak to us

15.

If the Individual Tax Programme, the 2026 window, or the choice between Malta's routes bears on your circumstances, the fastest way to reach Dr Attard Baldacchino is WhatsApp; you can also reach the firm through its contact page, or by email.

- WhatsApp: +356 7928 4155
- Contact page: /contact
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RELATED GUIDES

Malta Permanent Residence Programme

Malta Nomad Residence Permit

Malta's Special Tax Status Programmes Compared: GRP, TRP, MRP, UNPP and the ITP

This guide is provided for general information only. It does not constitute legal or tax advice, nor does it create a lawyer-client relationship. It states the law as at the date shown at the top of the page; legislation, guidelines and official practice may change. Where anything in this guide and Legal Notice 195 of 2026 differ, the legislation prevails.



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Arrange a consultation with the author of this guide, should it bear on your own position.

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