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

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Updated September 2026. This page states the position under the Individual Tax Programme Rules, 2026 (Legal Notice 195 of 2026) and compares it with the Global Residence Programme Rules (S.L. 123.148), The Residence Programme Rules (S.L. 123.160), the Malta Retirement Programme Rules (S.L. 123.134) and the United Nations Pensions Programme Rules (S.L. 123.165), each as amended. The section on the Malta Permanent Residence Programme rests on the Malta Permanent Residence Programme Regulations (S.L. 217.26). Where anything on this page and the instruments differ, the instruments prevail.
Last reviewed: 27 September 2026. The law is stated as at that date.

What this page compares

1.

Malta's special tax status programmes give qualifying individuals a defined tax treatment on income arising outside Malta and received in Malta, against a qualifying property holding and the other conditions each instrument sets. Four such programmes exist today: the Global Residence Programme (GRP), The Residence Programme (TRP), the Malta Retirement Programme (MRP) and the United Nations Pensions Programme (UNPP) (together on this page, the existing programmes). A fifth, the Individual Tax Programme (ITP), consolidates the ground they cover into a single instrument and comes into force on 1 January 2027.

This page is for the person deciding, this year, which instrument to apply under. The instruments themselves set the clock: statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031, and the new rules take effect on 1 January 2027. The comparison below states each instrument's position from its own text, reports "None stated" where an instrument is silent, and stops there.

One boundary matters at the outset. These are tax instruments: each determines how qualifying income is taxed. The Malta Permanent Residence Programme (MPRP) is a residence programme: it confers permanent residence rights and grants no special tax treatment. A special tax status holder's residence in Malta is documented separately, through Identità. Section 10 sets out that boundary in full.

2. The five instruments at a glance

Malta special tax status programmes compared: key facts at a glance

The instruments	Global Residence Programme (S.L. 123.148); The Residence Programme (S.L. 123.160); Malta Retirement Programme (S.L. 123.134); United Nations Pensions Programme (S.L. 123.165); Individual Tax Programme (LN 195 of 2026, in force 1 January 2027)
The deadline	Statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031; receipt by the Commissioner is the operative act
Administrative fee	GRP and TRP €6,000 (€5,500 south of Malta); MRP €2,500; UNPP €4,000 (€3,500 south of Malta or Gozo); ITP €8,500
Minimum annual tax	GRP and TRP €15,000; MRP €7,500 plus €500 per dependant and per special carer; UNPP €10,000 (plus €5,000 where both spouses receive a UN pension), pension exempt; ITP €35,000 / €15,000 / €20,000 by category, UN pension exempt
Property	Existing programmes: purchase €275,000 Malta or €220,000 Gozo or south of Malta, lease €9,600 or €8,750 per year; ITP: purchase €700,000 or lease €14,000 per year, uniform
Duration	Existing statuses indefinite while conditions are met, subject to the 31 December 2031 transitional endpoint; ITP five years, renewable (€2,500 fee), renewal not to be unreasonably withheld
Presence	MRP at least 90 days a year averaged over any five-year period; others none stated; all five cease at more than 183 days in any other single jurisdiction in a calendar year

3. The 31 December 2026 deadline and the 2031 horizon

In brief: the transitional proviso preserves statuses granted, and applications received, up to 31 December 2026: 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, and they do not spell out the position beyond 31 December 2031.

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. As at the date of last review, the existing programmes' rules remain in force.

Three consequences follow for the person deciding this year.

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 is profile-specific. The instruments differ in their fees, minimum tax, property thresholds, dependant categories, domicile conditions, presence conditions and duration. Sections 6 to 9 set those differences out from the texts; which instrument suits a given applicant depends on the specific circumstances, and the comparison should be made on the individual facts against the instruments themselves.

Third, the 2031 horizon. Statuses 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 position beyond that date.

The four existing programmes 4.

In brief: the four existing programmes divide by nationality and by pension position: the GRP for third country nationals, the TRP for EU, EEA and Swiss nationals, the MRP for pension-based applicants of any nationality other than Maltese, and the UNPP for recipients of a United Nations pension.

The Global Residence Programme (GRP) is open to third country nationals: applicants who are not Maltese, EEA or Swiss nationals and who are not long-term residents of Malta.

The Residence Programme (TRP) is the counterpart for EU, EEA or Swiss nationals who are not Maltese nationals and not permanent residents of Malta.

The Malta Retirement Programme (MRP) is open to applicants of any nationality other than Maltese and is built around receipt of a pension. Among the existing programmes, only the MRP states a domicile condition and a minimum stay in Malta; both appear in the table below.

The United Nations Pensions Programme (UNPP) is open to applicants of any nationality other than Maltese who are not long-term or permanent residents of Malta and who receive a United Nations pension or Widows' or Widowers' Benefit.

Each programme requires a qualifying property in Malta occupied as the applicant's primary residence, against the thresholds set out in the table.

The Individual Tax Programme 5.

In brief: the ITP consolidates the ground covered by the four existing programmes into a single instrument with four special tax status categories, uniform national property thresholds, an €8,500 application fee and a five-year renewable status; it applies a 15% rate to income arising outside Malta and received in Malta, subject to a minimum annual tax by category.

The Individual Tax Programme is 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, in force from 1 January 2027 and administered by the Commissioner for Tax and Customs. It provides for

four special tax status categories: global resident status, for applicants who are not Maltese, EU, EEA or Swiss nationals; EU, EEA, Swiss resident status; retired pensioner status; and UN pensioner status. No individual may benefit under more than one category at the same time.

Qualifying income, that is, income arising outside Malta and received in Malta by the beneficiary, the spouse and defined children, is taxed at 15%, subject to a minimum annual tax of €35,000 for global resident and EU, EEA, Swiss resident status, €15,000 for retired pensioner status and €20,000 for UN pensioner status, with the UN pension itself exempt; non-qualifying income of those persons is charged separately at 35%. The status runs for five years and is renewable at the applicant's option for further five-year periods against a non-refundable fee of €2,500; the rules provide that renewal shall not be unreasonably withheld. The qualifying property thresholds are €700,000 for a purchase or €14,000 per year for a lease, uniform across Malta and Gozo. The full guide is Dr Attard Baldacchino's Malta Individual Tax Programme guide.

The comparison table 6.

In brief: fourteen positions compared across the five instruments, each from the instrument's own text; where an instrument is silent, the table reports None stated.

	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
Headline rate	15% on income arising outside Malta and received in Malta; other income of the persons the rules cover charged separately at 35%	Same	Same	The UN pension or Widows' or Widowers' Benefit itself exempt; 15% on other income arising outside Malta and received in Malta; other income charged separately at 35%	15% on income arising outside Malta and received in Malta; non-qualifying income charged separately at 35%
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

	Global Residence Programme	The Residence Programme	Malta Retirement Programme	UN Pensions Programme	Individual Tax Programme (from 2027)
Application route	Only through an authorised registered mandatary, to the Commissioner for Tax and Customs	Same	Same	Same	Same
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
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

	Global Residence Programme	The Residence Programme	Malta Retirement Programme	UN Pensions Programme	Individual Tax Programme (from 2027)
Stay in another jurisdiction	Status ceases at more than 183 days in any other jurisdiction in a calendar year	Same	Same	Same	Same
Duration of status	Indefinite while the conditions continue to be met, now subject to the 31 December 2031 transitional endpoint	Same	Same	Same	Five years from the appointed day, renewable for further five-year periods (€2,500 fee); renewal not to be unreasonably withheld
Transition	Statuses granted, and applications received, up to 31 December 2026 continue to apply until 31 December 2031	Same	Same	Same	In force 1 January 2027; the transitional proviso is set by the new rules

Where the instruments differ 7.

In brief: the differences that decide sit in six places: the property thresholds, the fee, the minimum tax arithmetic, the dependant categories, the domicile and presence conditions, and the duration of the status.

Property thresholds. The existing programmes set banded thresholds: €275,000 for a purchase in Malta and €220,000 in Gozo or the south of Malta, and €9,600 or €8,750 per year for a lease. The ITP sets uniform national thresholds: €700,000 for a purchase and €14,000 per year for a lease, in Malta or Gozo. An immovable property purchased by a beneficiary below the €700,000 threshold before the new rules come into force may still be considered a qualifying owned property, as may be determined by the Commissioner in guidelines under article 96(2) of the Income Tax Act.

Fees. The application fees under the existing programmes are €6,000 for the GRP and the TRP (€5,500 where the owned property is in the south of Malta), €2,500 for the MRP and €4,000 for the UNPP (€3,500 where the owned property is in the south of Malta or Gozo). The ITP fee is €8,500, non-refundable, payable on application.

Minimum tax. The GRP and the TRP set a minimum of €15,000; the MRP sets €7,500 plus €500 per dependant and per special carer; the UNPP sets €10,000, plus €5,000 where both spouses receive a UN pension, with the UN pension itself exempt. The ITP sets €35,000 for global resident and EU, EEA, Swiss resident status, €15,000 for retired pensioner status and €20,000 for UN pensioner status, again with the UN pension itself exempt. Under the ITP, the €35,000 and €15,000 minima are

payable in full in both the year of grant and the year of cessation, and the same mechanic applies under the Global Residence Programme, The Residence Programme and the Malta Retirement Programme.

Dependants. The GRP, the TRP and the UNPP include dependent brothers, sisters and ascendants among the dependant categories; the MRP does not, and the ITP has no such category. For children aged under 25, the existing instruments' test is that the child is "not economically active"; the ITP's test is that the child is "not economically independent". This page states the two definitions side by side; how they apply to a given family is a matter for advice on the facts.

Domicile and presence. Among the existing programmes, only the MRP states a domicile condition: the applicant must not be domiciled in Malta and must have no intention of establishing domicile within five years of application. The ITP applies that condition to all four of its categories; the GRP, TRP and UNPP rules state none. On presence, the MRP requires a stay in Malta of at least 90 days a year averaged over any five-year period; the other instruments state no minimum stay in Malta, and all five cease the status on a stay of more than 183 days in any other single jurisdiction in a calendar year.

Duration. The existing statuses are indefinite while the conditions continue to be met, and now carry the 31 December 2031 transitional endpoint. The ITP status runs for five years from the appointed day and is renewable at the applicant's option for further five-year periods against a €2,500 fee, with renewal not to be unreasonably withheld.

Worked illustrations on the instruments' figures 8.

In brief: four illustrations, computed on the figures the instruments state and nothing else. Each turns on the individual facts; none is a recommendation.

A retired couple and the minimum tax. Under the Malta Retirement Programme, a beneficiary whose spouse is a dependant pays a minimum of €8,000 per year: €7,500 plus one €500 supplement. Under the ITP's retired pensioner status, the minimum is €15,000, payable in full in both the year of grant and the year of cessation.

A couple who both receive UN pensions. Under the United Nations Pensions Programme, the minimum is €15,000: €10,000 plus €5,000 where both spouses receive a UN pension, with the UN pensions themselves exempt. Under the ITP's UN pensioner status, the minimum is €20,000 in respect of the beneficiary, again with the UN pension itself exempt.

A purchase in Gozo. A qualifying purchase in Gozo requires €220,000 under the existing programmes and €700,000 under the ITP's uniform threshold. A property purchased below that threshold before the new rules come into force may still qualify as may be determined by the Commissioner in guidelines under article 96(2).

Timing. An application received by the Commissioner on 15 December 2026 falls within the transitional proviso: a status granted on it continues to apply until 31 December 2031. An application submitted on 5 January 2027 falls outside the proviso, and the new rules are in force from 1 January 2027.

Eligibility by nationality and pension position 9.

In brief: the existing programmes divide the field the ITP later consolidates: nationality decides between the GRP and the TRP, and pension position opens the MRP and the UNPP; the ITP carries all four profiles as categories within one instrument.

A third country national comparing instruments looks at the GRP against the ITP's global resident status; an EU, EEA or Swiss national looks at the TRP against the ITP's EU, EEA, Swiss resident status; a pension-based applicant of any nationality other than Maltese looks at the MRP against the ITP's retired pensioner status; and a recipient of a United Nations pension looks at the UNPP against the ITP's UN pensioner status. Under the ITP, no individual may benefit under more than one category at the same time.

The category profiles above are the instruments' own eligibility lines. The remaining conditions each instrument sets, on resources, insurance, property and the rest, apply on top of them, and the comparison is completed on the individual facts against the instruments themselves.

What these programmes are not: the MPRP, residence and citizenship 10.

In brief: the five instruments on this page are tax instruments. The Malta Permanent Residence Programme confers permanent residence rights and no special tax treatment; residence documentation for special tax status holders is applied for separately, through Identità; and none of these routes leads to Maltese citizenship.

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.

Residence documentation. A special tax status 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.

Citizenship. None of these routes leads automatically to Maltese citizenship. Citizenship is governed by the Maltese Citizenship Act, which provides for acquisition by registration and by naturalisation, on the Act's

own conditions. 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. The firm does not advise on citizenship by investment.

Frequently asked questions 11.

Can I still apply under the Global Residence Programme, The Residence Programme, the Malta Retirement Programme or the United Nations Pensions Programme?	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 an existing GRP, TRP, MRP or UNPP status after 31 December 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.
Is the Individual Tax Programme 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.
What is the difference between the MPRP and the special tax status programmes?	The Malta Permanent Residence Programme confers permanent residence rights with no special tax treatment. The special tax status programmes confer a defined tax treatment, with residence documented separately under the immigration framework.

How do the property thresholds compare?	The existing programmes require a purchase at €275,000 in Malta or €220,000 in Gozo or the south of Malta, or a lease at €9,600 or €8,750 per year. The Individual Tax Programme requires a purchase at €700,000 or a lease at €14,000 per year, uniform across Malta and Gozo. Property purchased by a beneficiary below that threshold before the new rules come into force may qualify as may be determined by the Commissioner in guidelines under article 96(2) of the Income Tax Act.
How does the minimum annual tax compare?	€15,000 under the Global Residence Programme and The Residence Programme; €7,500 plus €500 per dependant and per special carer under the Malta Retirement Programme; €10,000 under the United Nations Pensions Programme, plus €5,000 where both spouses receive a UN pension, with the UN pension itself exempt. Under the Individual Tax Programme: €35,000 for global resident and EU, EEA, Swiss resident status; €15,000 for retired pensioner status; €20,000 for UN pensioner status, with the UN pension itself exempt.
Do any of these programmes require a minimum stay in Malta?	The Malta Retirement Programme requires a stay in Malta of at least 90 days a year averaged over any five-year period. The other instruments state no minimum stay in Malta. Under all five, the status ceases on a stay of more than 183 days in any other single jurisdiction in a calendar year, and the qualifying property is occupied as the beneficiary's primary residence.

Do any of these programmes lead to Maltese citizenship?	No. These are tax statuses and do not themselves 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. 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. The firm does not advise on citizenship by investment.

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Attard Baldacchino is a Malta residence and real estate practice based in Ta' Xbiex. The firm is a Licensed Agent of the Residency Malta Agency (licence RES-BALD) and holds a Malta Real Estate Agency licence (EA-00174-24); Dr Russell Attard Baldacchino is a warranted Advocate and an Authorised Registered Mandatory with the Malta Tax and Customs Administration (ARM04271), verifiable on the official register. The firm's guides to the Malta Individual Tax Programme and the Malta Permanent Residence Programme cover those instruments in full. Readers weighing the 2026 window or the choice between Malta's instruments are welcome to discuss their position.

RELATED GUIDES

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

Speak to us 13.

If the 2026 window, the existing programmes or the Individual Tax Programme 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
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legislation, guidelines and official practice may change. Where anything on this page and the instruments it describes differ, the instruments prevail.



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Book a consultation

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

SCHEDULE A MEETING

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