

Programme	Maltese Citizenship Individual Investor Programme	Permanent Residency & Visa Programme	Global Residency Scheme	(1) Shareholder / Ultimate Beneficial Owner, OR (2) Leading Project, OR (3) Highly Skilled Innovator, OR (4) Sole Representative	EU Retirement Programme	Highly Qualified Persons
Eligibility	TCN Third Country National (non-EU/EEA/Swiss)	TCN Third Country National (non-EU/EEA/Swiss)	TCN Third Country National (non-EU/EEA/Swiss)	TCN Third Country National (non-EU/EEA/Swiss)	EU/EEA/Swiss	All Nationals. Have eligible employment with company licensed by Lotteries & Gaming, Aviation, or Financial Services Authority
Citizenship?	Yes	No – EU Long Term Status after 5 years - Residency can be moved to any other EU member state	No (but status can be inherited)	No	No	No
Residency?	Yes	Yes	Yes	Yes	Yes	Yes
Family Members & Employees	Spouse  Children (& adopted) under 18 years  Unmarried children under 26 years  Parents & Grandparents over 55 years	<b>a)</b> main applicant's spouse in a monogamous marriage, or in another relationship having the same or a similar status to marriage <b>b)</b> a child, including an adopted child, of the main applicant, or of his spouse who is less than 18 years of age <b>c)</b> a child of the main applicant, or of spouse - not married and not economically active	Spouse  Dependents under 25 years  Financially dependent parents & grandparents & non-family members & dependent relatives who are bona fide members of household & domestic employees	Yes, under ordinary EU family reunification rules	Spouse Dependants	N/A

Programme	Maltese Citizenship Individual Investor Programme	Permanent Residency & Visa Programme	Global Residency Scheme	(1) Shareholder / Ultimate Beneficial Owner, OR (2) Leading Project, OR (3) Highly Skilled Innovator, OR (4) Sole Representative	EU Retirement Programme	Highly Qualified Persons
		<p><b>d)</b> a parent or grandparent, who is not economically active, of the main applicant or the spouse</p> <p><b>e)</b> a child of the main applicant or spouse, who is at least 18 years of age, and who has been certified by a recognised medical professional as having a disability and who is living with, and is fully supported by, the main applicant</p> <p><b>f)</b> Subject to an additional €5,000 supplementary administrative fee, (i) the spouse of a previously approved dependent child of the main applicant and / or spouse and/or; (ii) children born or adopted after the approval date of a previously approved dependent child of the main applicant or spouse.</p>				
<b>Income requirements</b>	Self sufficiency	€100,000 yearly income, or €500,000 assets - attested by affidavit	Self sufficiency May apply for work permit under ordinary labour laws	Self sufficiency	Receive entire pension in Malta, 75% of yearly Malta chargeable income	€83,000 yearly minimum income - adjusted each year
<b>Financial Commitments</b>	Main applicant €650,000	On Application €5,500 On Approval - €24,500	€15,000 minimum tax payment	Fulfill one of the following:  1A. Paid up share	€2,500 payable on application	None

E: [info@acumum.com](mailto:info@acumum.com) | [www.acumum.com](http://www.acumum.com) | Skype ID: [acumum](https://www.skype.com/en/contacts/acumum) | T: Malta +356 2778 1700

Registered address: 260 Triq San Albert, Gzira, GZR 1150

Licensed by the Maltese Government to manage Malta Citizenship & Malta Residency programmes

Programme	Maltese Citizenship Individual Investor Programme	Permanent Residency & Visa Programme	Global Residency Scheme	(1) Shareholder / Ultimate Beneficial Owner, OR (2) Leading Project, OR (3) Highly Skilled Innovator, OR (4) Sole Representative	EU Retirement Programme	Highly Qualified Persons
	<p>Spouses €25,000</p> <p>Children under 18 years €25,000</p> <p>Children over 18 to 26 years €50,000</p> <p>Dependant parents over 55 years €50,000</p> <p><b>Investment</b> -returnable after 5 years Maltese Government Bonds €150,000</p> <p><b>Due Diligence Fees</b> Main applicant €7,500 Spouse €5,000 Children 13 to 18 €3,000</p> <p>Unmarried children 18 to 27 €5,000</p> <p>Parents &amp; grandparents aged over 55 years €5,000</p>	<p>Additional €5,500 for individuals in category F</p> <p><b>Investment</b> -returnable after 5 years Maltese Government Bonds €250,000</p>	<p>Foreign income not brought into Malta is not taxed in Malta</p>	<p>capital of €500,000 (minimum) - no withdrawal, or reduction in first 2 years; or</p> <p>1B. Company capital of €500,000, i.e fixed assets - immovable property, plant &amp; machinery. Rental contracts do not qualify;</p> <p>2. Leading project approved by Malta Enterprise &amp; the Employment &amp; Training Corporation. Applications with firm commitment to engage EEA/Swiss/Maltese nationals will be favoured;</p> <p>3. Highly skilled</p>		

Programme	Maltese Citizenship Individual Investor Programme	Permanent Residency & Visa Programme	Global Residency Scheme	(1) Shareholder / Ultimate Beneficial Owner, OR (2) Leading Project, OR (3) Highly Skilled Innovator, OR (4) Sole Representative	EU Retirement Programme	Highly Qualified Persons
	Passport Fees Each applicant €500  Bank Charges Per application €200  Part-Contribution Non-Refundable Deposit €10,00* (deducted from €650,000)			innovator, committed to recruiting at least 3 EU/ EEA nationals within 18 months;  4. Sole representative of overseas company (sound reputation & established for 3 years abroad) to open a Malta branch		
<b>Property</b>	Property purchase - €350,000  Or,  Rental - €16,000 per year  Property to be held for 5 years, not to be sublet	Property purchase <ul style="list-style-type: none"> <li>Malta €320,000</li> <li>Gozo/South of Malta €270,000</li> </ul> Or, Rental <ul style="list-style-type: none"> <li>Malta €12,000, or</li> <li>Gozo/South of Malta €10,000</li> </ul> Property to be held for 5 years, not to be sublet	Property Purchase <ul style="list-style-type: none"> <li>Malta €275,000, or</li> <li>Gozo/South of Malta €220,000</li> </ul> Or, Rental <ul style="list-style-type: none"> <li>Malta €9,600, or</li> <li>Gozo/South of Malta €8,750 per year</li> </ul>	N/A	Property Purchase <ul style="list-style-type: none"> <li>Malta €275,000</li> <li>Gozo €250,000</li> </ul> Or,  Rental <ul style="list-style-type: none"> <li>Malta €9,600</li> <li>Gozo €8,750</li> </ul>	None
<b>Tax Treatment</b>	No World-Wide Taxation  Income arising in Malta or foreign income brought into	No World-Wide Taxation  Income arising in Malta or foreign income brought into Malta, subject	No World-Wide Taxation  15% income tax on income received in Malta.	No World-Wide Taxation	No World-Wide Taxation	No World-Wide Taxation

Programme	Maltese Citizenship Individual Investor Programme	Permanent Residency & Visa Programme	Global Residency Scheme	(1) Shareholder / Ultimate Beneficial Owner, OR (2) Leading Project, OR (3) Highly Skilled Innovator, OR (4) Sole Representative	EU Retirement Programme	Highly Qualified Persons
	Malta, subject to ordinary tax rules of Malta - progressive income tax bands  Income not received in Malta is not taxed in Malta  0% tax on foreign capital gains	to ordinary tax rules of Malta - progressive income tax bands  Income not received in Malta is not taxed in Malta 0% tax on foreign capital gains	Minimum yearly tax payment of €15,000 - covers entire family  0% tax on foreign capital gains  Local income subject to tax at 35%	Subject to ordinary tax rules of Malta - progressive income tax bands.  Income not received in Malta is not taxed in Malta  0% tax on foreign capital gains	15% Malta income tax charged on income received in Malta  Min tax of €7,500 & €500 per dependent / special carer  0% tax on foreign capital gains	15% maximum income rate for EU/EEA/Swiss 5 years, or TCN 4 years  0% tax on foreign capital gains
<b>Stay Requirements</b>	Proof of residence in Malta for a period of 12 months preceding the day of issuance of the certificate of naturalisation.	After 5 years, applicants can be awarded EU Long Term Residency – transferrable to EU Member States	No stay requirements - but for tax certificate cannot stay more than 183 days in any other jurisdiction.  Renewal every year	None	No Maltese nationals, nor domiciled in Malta or intend to establish domicile.  Minimum 90 days per year averaged over 5 years.	No

**For more information about residency or citizenship in Malta, please contact:**

E: [info@acumum.com](mailto:info@acumum.com) | [www.acumum.com](http://www.acumum.com) | Skype ID: [acumum](https://www.skype.com/en/contacts/acumum) | T: Malta +356 2778 1700

Registered address: 260 Triq San Albert, Gzira, GZR 1150

Licensed by the Maltese Government to manage Malta Citizenship & Malta Residency programmes



Malta's International Set of Legal, Accounting & Fiduciary Firms

info@acumum.com | <http://www.acumum.com> | Skype: acumum

[Geraldine Noel](#)

MA(Oxford), LLM (Fordham)  
Managing Partner  
Barrister – Registered in Malta

Email: gnoel@acumum.com

Skype: Acumum

Direct T: +356 2778 1700 Ext.: 101

Cell: +356 99695770



[About Acumum – Legal & Advisory](#) - is an award-winning boutique set of legal, tax & accounting firms - with an associated barristers chambers, located in the EU tax & fiscal efficient jurisdiction of Malta. Acumum's senior management of lawyers, accountants & tax advisers, provide expert, trusted & cost efficient, bespoke services to an international clientele: individuals, family offices, corporations, Governments & other service providers.

Believing in long term relationships, we provide holistic, sustainable & practical solutions to clients, whilst being committed to a superb level of client service. Acumum's operations are overseen by Geraldine Noel, an English barrister registered in Malta.

[Malta Citizenship](#), [Malta Residency](#), [Aviation](#), [Company Services](#), [Estate & Wealth Planning](#), [Financial Services](#), [I-Gaming](#), [Maritime & Yachts](#), [Intellectual Property](#), [Taxation](#)

Visit our Library for more information: <http://www.acumum.com/library/>

Licensed by the Maltese Government to manage all Citizenship & Residency Programmes | Regulated by the Malta Financial Services Authority - Trusts, Foundations, Fiduciary & Company Services | Individual advocates & barristers regulated by Chamber of Advocates (Malta) | Ministry of Justice (Malta)  
General Council of the Bar of England & Wales

E: [info@acumum.com](mailto:info@acumum.com) | [www.acumum.com](http://www.acumum.com) | Skype ID: [acumum](#) | T: Malta +356 2778 1700

Registered address: 260 Triq San Albert, Gzira, GZR 1150

Licensed by the Maltese Government to manage Malta Citizenship & Malta Residency programmes