

A stylized world map in shades of blue and green, overlaid with a network of white lines and circular nodes, suggesting global connectivity and trade. The map is centered on the Atlantic Ocean, with Europe and Africa visible on the right and North and South America on the left.

# MALTA TRADING COMPANY

Trading Companies

## APPLICABLE LAW

Malta Companies Act

## CAPITAL DUTY

None

## CAPITAL GAINS EXEMPTION

On certain transfer of shares & immovable property

## DOUBLE TAX TREATY

Extensive double tax treaty network

## TAX SYSTEM

EU Approved

## CURRENCY

Euro €

## TIMEZONE

Central European Time  
Zone(UTC+01:00)

## NO WITHHOLDING TAX

On outbound dividends, interest or royalties



CHETCUTI CAUCHI  
ADVOCATES

[ccmalta.com](http://ccmalta.com)



## 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 low unemployment rate.

Malta Trading Companies are excellently poised to provide international entrepreneurs with the ideal platform for the establishment of international trading activities. A Malta Trading Company may be utilised for numerous trading activities such as but not limited to, information technology & telecommunications, e-commerce, market research, i-gaming, financial services, pharma, shipping and aviation, as well as, oil and gas.

## LEGAL BASIS

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

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



## BENEFITS



Ability to re-domicile



5% effective tax rate



Easy same day incorporation



Relatively low establishment & operating costs



No notary/court process required





## KEY REQUIREMENTS

Malta Trading Companies require a minimum of one shareholder, who may either be; a Malta-resident or non-resident individual, as well as, a corporation.

### MINIMUM SHARE CAPITAL

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

### APPOINTMENT OF DIRECTOR & COSEC

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

### COMPANY FORMATION DOCUMENTS

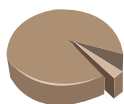
The documents required for the incorporation of a Malta Trading Company are the Memorandum & Articles of Association, standard due diligence documents and a bank slip confirming payment of initial share capital.

### APPOINTMENT OF AUDITORS

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



## KEY REQUIREMENTS



Minimum initial  
share capital  
paid up: €250



Appointment of 1  
Malta director &  
company secretary



Minimum number  
of shareholders: 1



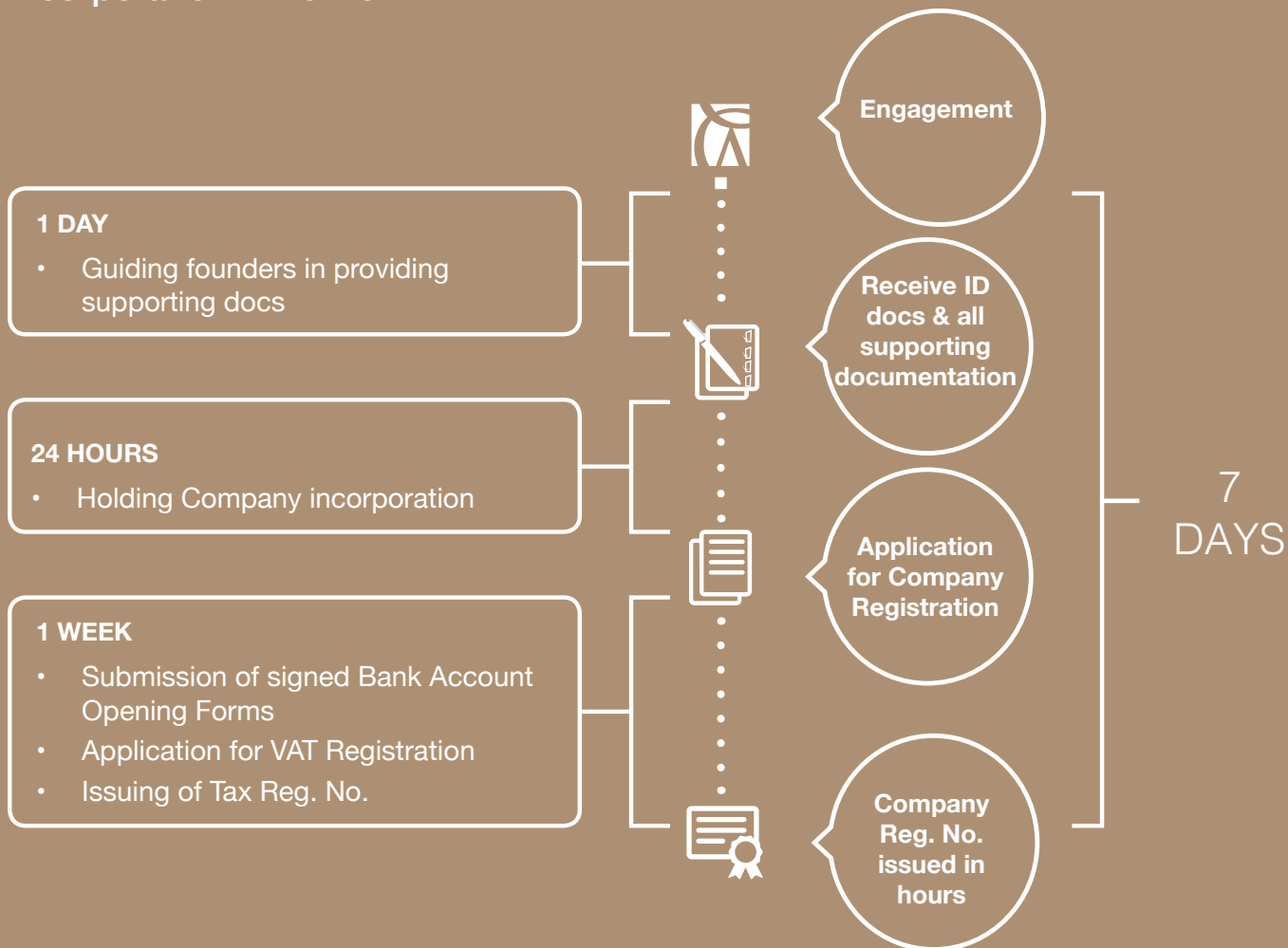
Company formation  
documents



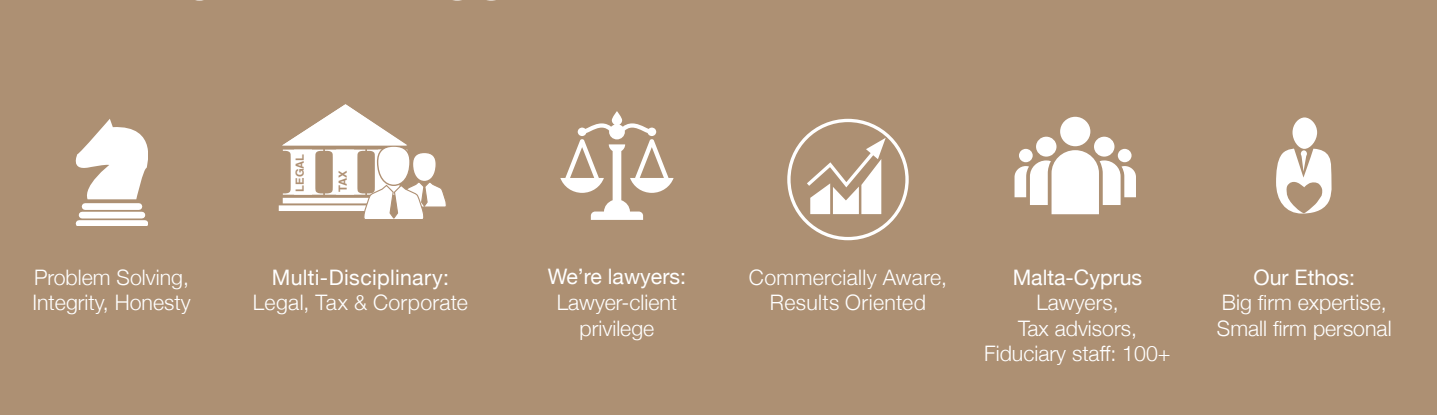
Appointment of  
an auditor

# MALTA TRADING COMPANIES

## Incorporation Timeline



## WHY WORK WITH US?



Malta  
Cyprus  
London  
Zürich  
Hong Kong



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