

Excellence Within Reach



CHETCUTI CAUCHI



## Our Driving Force

The firm has grown out of a commitment to be different. We have created a unique environment where nothing is taken for granted. Tried and tested practices are continuously subjected to creative and innovative revision. Business savviness and professional ambitions co-mingle with sound values of excellence, integrity and transparency.

## Our Culture

The Firm's culture is marked by the high quality of our specialist advice backed by a strong sense of entrepreneurship necessary to understand our clients' business. No less, we emphasize independence, transparency and responsiveness. We gauge the effectiveness of our teamwork by the degree of success achieved in our clients' projects and we adopt a results-based approach across the board so that our clients' success becomes our own success. We stress the importance of a positive and open-minded attitude that inspires a firm-wide culture of viewing problems as opportunities, hence our long-standing reputation as constructive solution advisors.

## Our People

The Firm has grown out of the energy and ambition of modern professionals wanting to make a difference in the world, to redefine the professional market place and to rejuvenate and modernise the traditional professions.

## The Firm in the Marketplace

Chetcuti Cauchi's practice spans a wide range of legal, tax, fiduciary, accounting and assurance services. The firm embraces professionals from various related sectors and this unique multi-disciplinary mix results in a greater learning experience for our members and all-encompassing results for our clients. The firm is well positioned to service clients ranging from high net worth individuals and families, owner-managed companies to larger corporations. Chetcuti Cauchi has also grown to be regarded as the Maltese firm of choice by various leading professional firms worldwide.

## Why Malta?

Malta, Gozo and Comino, the inhabited islands of the Maltese archipelago, lie at the geographical heart of the Mediterranean Sea. Malta presents an optimum setting for various international elements to unite in a multi-cultural setting. With Sicily merely 60 miles to the North, Tripoli 220 miles to the South and Tunis 200 miles to the West, Malta is virtually at the crossroads of two major continents.

The islands' strategic position has made them a hub for international trade, business, manufacturing and services that goes as far back as the Phoenicians in the first millennium B.C. This solid maritime and commercial background has led to today's favourable industrial climate that together with its pro-business environment makes Malta an ideal location for foreign direct investment. Economic and political stability, healthy industrial relations and competitive costs have been the pillars sustaining the success stories of many foreign companies for the last 40 years.

Malta presents a wealth of opportunities with a solid legal and IT infrastructure that enables the industry to adapt and evolve in a quick manner and to respond to the fast paced global financial climate. Malta offers tax incentives aimed at attracting foreign direct investment both from private high net worth clients and multinational corporations.

Personal and corporate tax incentives ensure that Malta remains an attractive jurisdiction to use in international corporate structuring opportunities. In turn, good legal and IT infrastructure ensure smooth day-to-day running of Malta-based operations while a growing professional workforce and a bi-lingual population ensures a healthy pool of human resources for organisations and support services.

With a strong sense of commitment to increase its role in the international arena, Malta's main regulatory institutions strive to be open to new business ventures by adapting traditional business models to new concepts that characterise the most recent trends in the economy.

Since 2004 Malta is a full member of the European Union and has successfully adopted the region's common currency in 2008, increasing the country's attractiveness for trade as a result of joint monetary policies.

Well-regulated financial services and a cautious banking sector has mitigated the negative impact caused by the current global economic downturn, while an ever-increasing disposition to foreign investment is expected to equally sustain future growth.

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The firm capitalises on Malta's reputation as a respected jurisdiction for regulated international operations including online gaming, hedge funds and investment services.

**Dr Silvana Zammit**

BA, LL.D  
Manager, Legal

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Our mission is to provide seamless legal, tax, management, assurance and fiduciary services to businesses and private clients worldwide. We adhere to the highest standards of excellence and integrity, and provide a timely and cost-effective service.

**Dr Jean-Philippe Chetcuti**

Dip.Tax, Dip.ITM, BA, LLM (Warwick), LLD, TEP  
Managing Partner



Chetcuti Cauchi is a professional services firm providing legal, tax, fiduciary, accounting and assurance services to businesses and private clients worldwide. With roots in Malta's emergence as a prominent offshore financial centre, Chetcuti Cauchi started in the 1990s with the merger of the professional practices of its founding partners and has since established a solid name in the legal and financial services industry in Malta. The firm enjoys a highly international profile and operates out of offices in Malta's capital city, Valletta.

## **Chetcuti Cauchi Advocates**

The law firm has as its mission, that of remaining the firm of first choice for clients seeking first-rate, dynamic and creative business and financial services lawyers. The firm stresses the value of the modern lawyer who ventures beyond the stiffness of traditional legal practice where lawyers take the role of trusted advisors in a wider team of professionals with complimentary skill sets.

## **CC Accountants & Auditors Ltd**

The firm embraces a team of certified public accountants and auditors who take modern approaches to the reporting of value and the effective functioning of business. We establish collaborative and knowledge-based relationships with our clients and add credibility to our clients' business track record.

## **Chetcuti Cauchi Tax Advisors Ltd**

Our tax advisory and tax management arm has established itself as a respected boutique tax practice and handles an array of local and cross-border matters. Our tax team is composed of lawyers and accountants focused purely on the tax side of life.

## **CCA Inter-Serv Ltd**

InterServ provides business support and corporate services to Malta companies operating in the sectors of international trading business, financial services, investments, shipping & yachting and i-gaming sectors. Our services range from accounting to company administration, payroll, recruitment and IT services.

## **Claris Trustees & Fiduciaries Ltd**

Our fiduciary arm acts as a family office for international high net worth private clients and their families. Claris Trustees & Fiduciaries Ltd is an independent Maltese fiduciary and trust management company authorised as a professional trust company by the Malta Financial Services Authority.

# A Closer Look

Chetcuti Cauchi embraces professionals from various related sectors: law, accounting, taxation, banking, financial services, business development, management, ICT, economics, corporate services and trust management. Our various entities respect their regulatory boundaries but bring together professionals from a variety of financial-legal sectors to offer seamless support services under one roof.

Our services are organised as follows:

## **LEGAL**

Art & Cultural Property  
Aviation Law  
Commercial Law  
Company Law  
Dispute Resolution  
Employment & Labour  
Financial Services  
Lotteries & Gaming  
Immigration & Relocation  
Insurance  
Intellectual Property  
Media & Entertainment  
Property & Development  
Public Service  
Maritime Law  
Technology & Telecoms  
Trusts & Estate Law

## **ACCOUNTING & ASSURANCE**

Accounting & Financial Reporting  
Statutory Audits  
Enterprise Risk Management

## **TAX**

Personal Taxation  
Employment Taxation  
Corporate Taxation  
International Tax  
Tax Investigations  
Value Added Taxation

## **CORPORATE**

Business Centre Services  
Company Administration  
Company Management  
Family Business Advisory  
Human Resource Mgt. & Consulting  
ICT Consulting  
Management Consulting  
Recruitment  
Tendering & Funding

## **FIDUCIARY**

Escrow Services  
Trustee Services  
Mandatory Services



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At Chetcuti Cauchi, we go beyond historical accounting and provide meaningful financial support on an ongoing basis to our clients' operations.

**Kenneth A. Camilleri**  
Accty (Hons), MIA, CPA  
Partner

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As part of the firm's licensed trust company, I am responsible for a portfolio of local and international trusts. Our Trusts & Estates Practice Group is on the forefront of the use of Malta trusts for asset protection, tax and estate planning.

**Dr Priscilla Mifsud-Parker**  
BA, MA (Fin Serv), LLD, TEP  
Partner



## Immigration & Relocation

At Chetcuti Cauchi, we specialise in providing sound immigration law advice and cross-border relocation assistance to private clients worldwide. Over the years, we have been providing professional assistance to private clients and high net worth individuals seeking to obtain permanent residence permits in Malta for retirement, offshore living, international business travel or tax reasons. With Malta's growing reputation as a quality living destination and a tax-efficient residence solution in the European Union, we have increasingly advised on tax optimisation opportunities of moving to Malta under the appropriate residence scheme.

We co-operate with a number of overseas law firms, immigration professionals and tax practitioners to provide professional assistance and advice on relocation and tax residence in Malta.

## Property & Development

We have extensive experience in real estate transactions in Malta. Our property lawyers and planning consultants can provide consulting on: residential, commercial, mixed-use and industrial property acquisition, sale and lease; residential, tourism and industrial real estate development; government permits and procedures. Chetcuti Cauchi advises on all legal aspects of buying, renting or developing property in Malta. We also work closely with banks, architects and involved parties to ensure smooth property transactions. We are also able to coordinate our in-house project management service for conversion or refurbishment projects of residential and commercial property where appropriate. Our Property & Development Team also provides a full service in connection with the drafting, reviewing and negotiation of preliminary agreements and deeds of sale/purchase of property in Malta.

## Trusts & Estate

Chetcuti Cauchi offers comprehensive advice in the use of trusts in the international context. The firm's trust company, is today one of Malta's foremost fiduciary companies. We provide assistance in tax planning through trusts and in the setting up and management of trusts in Malta or elsewhere as well as the recognition in Malta of foreign trusts under the Hague Convention. Our fiduciary company can also act as nominee shareholder to hold shares in a company incorporated by us if we are satisfied that the underlying reasons are legitimate. The firm can provide escrow agency services in local or international private or commercial transactions.

The setting up of trusts in Malta is regulated by the Trusts and Trustees Act. The Act provides for the creation of trusts and for the authorisation and supervision of trustees. In this regard, the MFSA is the competent authority for the purposes of the Act. The Act incorporates within its provisions the Hague Convention on the Law Applicable to Trusts and on their Recognition which Malta has ratified.

# Our Expertise

## Commercial Law

Chetcuti Cauchi's understanding of business and of the specific needs peculiar to management, investors, entrepreneurs and staff, positions Chetcuti Cauchi as a foremost commercial law firm operating in the local and international corporate and commercial sphere.

Our lawyers work closely with other practitioners in the firm and are skilled at identifying and resolving legal issues and providing effective solutions for scenarios involving personal and corporate tax, franchising, intellectual property, employment law, secured transactions, corporate finance, international trade, securities law and personal wealth management. Other services we provide include corporate compliance and company secretarial services for private and public companies, setting up of brick-and-mortar or online business operations, formation of local and international companies, corporate finance, group restructuring, liquidations and commercial litigation.

## Human Resource Management & Consulting

We strongly believe that the key to success in business is closely linked to the sharp focus on the core activities of any organisation. Outsourcing recruiting functions to our expert recruiters can help you, the owner-manager of your business, concentrate on what matters most for the business.

Chetcuti Cauchi offers a range of employment-related services to its array of business clients. We specialize in assisting clients identify, manage and reduce business risk in the fields of labour issues, human resources, and health & safety. Our services include drafting and negotiation of service agreements; delineating human resources policies, equal treatment on the workplace and wrongful dismissal; assistance and consultancy related to recruitment; the attainment of work permits; training of clients' managerial staff in relation to HR matters, including legal aspects thereof and litigation.

## ICT Consulting

Our expertise in the field of Information Technology Management enables us to offer comprehensive ICT consultancy. Through an in-depth analysis of systems, processes, workflows, and assessment of staff training requirements, we help our clients develop successful strategies that facilitate long-term advancement and sustainability of their ICT infrastructure.

Acting as a promoter of innovation we ascertain that our clients take full advantage of systems virtualisation thereby realising proper systems integration, as well as full optimisation and diversification of the existing ICT resources. In order to ensure business continuity and stability of mission-critical systems and processes we also draft effective disaster recovery plans that introduce best practices and solutions for data storage, security and backup.

Our wide range of ICT support services include: staffing; recruitment; training; drafting service level agreements and outsourcing contracts; and provision of legal advice on various aspects of ICT compliance and Internet law.



The commercial awareness of our Company Formation & Administration team enables us to react promptly to daily client requests and to act proactively for companies and trusts under our management.

**Glenn Borg**  
Accty (Hons), MIA, CPA  
Audit Partner





The firm is itself brand-conscious and very IT-driven, and this is perhaps what has elevated the firm to a leading, tech-aware and commercially sensitive law firm. The firm boasts a top Intellectual Property Practice Group and vibrant Information Technology Law, Telecoms and eGaming practices.

**Dr Maria Chetcuti Cauchi**  
BA, LL.M (Warwick), LL.D, TEP  
Senior Partner



## Lotteries & Gaming

As a foremost gaming jurisdiction, Malta focuses on regulation and transparency, providing a sound legal and infrastructural framework for gaming operators seeking to operate from Malta.

Chetcuti Cauchi prides itself on its in-depth expertise in all aspects of gaming, based on a thorough understanding of the business, whether betting, betting exchanges, casinos, poker rooms, gaming platforms or marketeer. Our Gaming Team is geared to provide advice going beyond conventional licensing requirements. It provides the client with legal guidance for the attainment and maintenance of the license necessary to run an internet gaming operation including: submission and follow up of the licence application; formation of the necessary operational and holding companies; intellectual property protection; liaison with the Malta Lotteries and Gaming Authority; relationships with banks and other service providers; recruitment; full ICT setup, support services and 360° co-ordination of the process from the legal, financial and operational angles.

## Technology & Telecoms

Information Communications Technology, e-Commerce, Media and Internet Law have evolved over the past decade and have now become an integral part of the business world and revolutionized the legal arena in which businesses operate.

We provide legal advice on all aspects connected to today's ICT-legal developments, including: advice on legal aspects of website development and operation; drafting and application of software contracts; licensing agreements, advice on risk management, due diligence and information and communication technology tenders; ISP liability - copyright infringement; consumer/user rights; acquisition of domain names and domain name disputes; transfer of technology (know-how, patents, trademarks and copyright), venture capital, securities offerings, mergers and acquisitions; advice on the legal implications of hacking, security infringements, encryption and piracy.

## Intellectual Property

Our firm's services in this field include the registration of trademarks, patents and designs within the jurisdiction of Malta; protection of trademarks within the EU; trademark, design and patent searches in local databases and registers; negotiating and drafting of confidentiality, development, distribution, technology transfer, licensing and joint venture agreements for domestic and foreign entities; advising on copyright protection as well as preparing and prosecuting domestic and foreign patent applications in all technologies.

Our clients include individuals, corporations, and educational institutions located throughout the world and our portfolio holds diverse technologies such as mechanical, electrical, computer and medical devices as well as matters related to consumer products, and chemical, biotechnology and pharmaceutical arts. Chetcuti Cauchi Advocates are registered trademark agents in Malta and are also registered EU trademark attorneys and European Patent Office (EPO) attorneys.

# Our Expertise

## Company Law & Corporate Services

Our company lawyers advise on mergers and acquisitions, divisions, and re-organisations, whether or not motivated by tax planning considerations. The firm has also provided advice in relation to issues of corporate governance and general company law matters under Maltese company law and have advised directors and other company officers as to their obligations.

Chetcuti Cauchi has established itself as a leading company formation and administration specialist, using the latest management methodologies and adopting the latest technology to ensure prompt and cost-effective service to the international business community. Our Corporate Services Department is dedicated to providing a comprehensive range of company management services under one roof including Malta company formation, company secretarial, back office administration services, tax compliance, accounting and auditing services.

We specialise in the use of Malta companies in local and international business, e-commerce, banking and financial services, licensed online gaming/betting activities, licensed investment services, group financing, group treasury operations and intellectual property management and royalty routing. Chetcuti Cauchi is the corporate services firm of choice for companies seeking a one-stop company management solution in Malta.

## Accounting & Audit

With the ever increasing dependence on financial information for strategic and tactical decision making and the related responsibilities of management and auditors, access to the provision of quality accounting and audit services is key to the success of any organisation.

Adhering to the latest developments in international financial standards, Chetcuti Cauchi's team of certified public accountants and auditors understand the importance of the quality of services provided and constantly strive to deliver seamless and timely financial reporting and assurance. Our field specialists provide an independent and professional assessment that reflects in improved quality of financial records available to our clients and other stakeholders. Our services include: accounting, statutory audits, advisory and compliance, corporate governance, enterprise risk services, and internal audit.

## Taxation

Chetcuti Cauchi's tax team is a respected boutique tax advisory practice with a breadth of industry expertise largely disproportionate to its size, positioning Chetcuti Cauchi as the tax firm of choice for clients who recognize the value of thorough representation on tax-sensitive issues. In addition to advising our clients, Chetcuti Cauchi is often retained by other law firms to provide tax advice to their clients. Our taxation-related practice ranges from corporate and personal tax, property tax and value-added tax, through to e-commerce tax, energy tax, trusts and estate planning, investment funds tax and tax disputes.



The assurance profession faces greater challenges in today's risk fraught environment. We adopt a practical approach to upholding the principles of transparency and fairness. Our client's credibility remains paramount.

**Franco Cini**  
B. Accty (Hons) MIA, CPA  
Audit Partner



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Our multi-disciplinary tax team specialises in advising high net worth individuals and international law and accounting firms on tax optimisation schemes using Malta's favourable residence scheme and corporate tax system.

**Rosanne Barbara Zarb**  
B.A. (Hons.), Accty, FIA, CPA  
Manager, Accounting

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## Financial Services

Chetcuti Cauchi's understanding of business and of the specific needs peculiar to management, investors, entrepreneurs and staff, positions Chetcuti Cauchi as a foremost commercial law firm operating in the local and international corporate and commercial sphere.

Our Commercial Law Practice Group is geared to provide advice going beyond conventional corporate and commercial issues. Our lawyers work closely with other practitioners in the firm and are skilled at identifying and resolving legal issues and providing effective solutions for scenarios involving personal and corporate tax, franchising, intellectual property, employment law, secured transactions, corporate finance, international trade, securities law and personal wealth management. Other services we provide include corporate compliance and company secretarial services for private and public companies, setting up of brick-and-mortar or online business operations, formation of local and international companies, corporate finance, group restructuring, liquidations and commercial litigation.

## Maritime

Malta's strategic geographic position, at the heart of the Mediterranean Sea, has enabled the island-state to offer a whole range of international integrated maritime services, complemented by several reputable facilities. This is evidenced by the steady growth of the Malta Shipping Registry which can boast of having grown to be the 8th largest in the world and the 2nd largest in Europe. Currently, there is also an on-going process of privatization and development of various yacht marinas around Malta and Gozo.

Chetcuti Cauchi can assist in all matters of a maritime nature, from ship and yacht registration to the incorporation of ship owning companies, ship sale and purchase, chartering and leasing and many other areas. The laws of Malta provide for various tax benefits and advantages for both the vessel owner as well as the ship manager.

## Aviation

A colony of Great Britain until 1964 and a base for Britain's Armed Forces for over 150 years, Malta enjoys a history of involvement in the world of aviation. The Maltese aviation industry is constantly evolving in accordance with legislative and market advancements with the aim of offering the aviation community a reputable and cost-efficient hosting jurisdiction, and as a matter of fact, recently there has been an overhaul of the aviation registration legislation.

Chetcuti Cauchi enjoys a wealth of experience in this enticing and burgeoning field of law including the registration of aircrafts in Malta, sale and purchase deals, aircraft chartering and leasing as well as the negotiations and drafting of aviation related service agreements such as servicing maintenance and repair agreements.

## Get in Touch...

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