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1. I worked in Malta and paid taxes. Do I file a tax return?

Everybody who works abroad and pays income tax should file a tax return. Under certain conditions, you can refund some of the taxes you (your employer) paid. We refund **taxes** from Malta.

2. What taxes are paid in Malta?

In Malta you pay **progressive tax** on your income: this means that the higher an individual's income is, the higher the tax paid. Taxation also depends on your residency status:

- If you are **resident** in Malta (you spent more than 183 days a year in the country) you pay taxes on your worldwide income, including that of your spouse and dependent children
- If you are a **non-resident** you pay taxes only on your Maltese income

3. What are Social Security contributions?

All persons between the age of 16 and 65 who are employed in Malta are liable to pay Social Security Contributions. Social Security contributions are paid in weekly rates, and generally a full-time employee pays 10% of his/her basic weekly wage (contributions are updated annually on the basis of the cost of living).

4. What does “tax refund” mean?

A **refund** means that your employer paid on your behalf more taxes than was necessary, and you can claim the excess money back.

By filing a tax return, you are actually reporting to the Maltese Tax Office how much you earned as gross income and how much you paid in taxes while you stayed in Malta.

5. Why do some agencies claim that they will refund MORE tax overpayment for you than the others?

There is **no such a thing as “more refund”** on your taxes. Be careful, because this might be a marketing trick to attract you to sign a contract.

If a tax specialist does your tax return properly, according to the Maltese tax law, the **refund can be calculated in only one possible way!** If an agency applies tax deductions that you are NOT entitled to, your refund will increase on one hand (you will get back more money), but you are at a very high risk that you will have to pay it back to the Tax Office.

6. How much taxes are paid from your income?

Tax rates for **residents**, tax year 2019 (single rates - different rates apply to married people and parents):

Taxable income	Tax due
0 - €9,100	0%
€9,101 - €14,500	15%
€14,501 - €19,500	25%
€19,501 - €60,000	25%
€60,001 and over	35%

Tax rates for **non-residents**, all tax years:

Taxable income	Tax due
0 - €700	0%
€701 - €3,100	20%
€3,101 - €7,800	30%
€7,801 and over	35%

7. What documents do you need for your tax refund?

In order to get your income tax refund as quickly as possible and to apply for the highest amount, you need to have:

- **A copy of your FS3** from each employer
- A copy of your **ID/passport**
- **Proof of income** from outside of Malta (if applicable)

8. What is a FS3?

The **FS3** is a form that each employer has to give to his employees at the end of the year. The form reports the employee's annual wage and the taxes deducted and it is not based on the fiscal year, but reports income on a calendar year (January 1 to December 31).

9. What is the Tax Registration Number?

The Tax Registration Number is a nine-digit number issued to foreigners working in Malta in order to track individuals for the purposes of taxation.

10. What if you do not have all the necessary documents?

Unfortunately, without a copy of your FS3 it is not possible to submit a tax return. If you do not have a FS3 you need to request it from your employer (or we can do it for you - find more about our Replacement service [here](#)).

11. How many years back can I file my tax refund?

According to the IRS, you can go back as far as **5 years** from the year in which you apply.

12. How long does it take to get my tax refund?

On average, **it takes about 6 months starting from the tax return date to get your tax refund from the tax office** if the tax return is filed before the deadline.

If the return was submitted after the deadline, then the tax office may issue the refund a year from the acknowledgment date of the tax return. If the taxpayer has **missing returns, the refund will not be issued until all the forms are submitted.**

13. When is the deadline for filing the tax return?

Your **tax return should be filed at the Maltese Tax Office before June 30th.** This means that you have to send your tax return in such a way that the tax office will receive your tax return **by this date.**

14. What are the penalties for late tax return filing?

Late returns attract penalties ranging from €10 to €500 for individuals, depending on the lateness of the return. Also, If the return was submitted late by the taxpayer, then the tax office may issue the refund a year from the acknowledged date of the tax return.

15. Why is your tax calculation different from the actual Tax Office calculation?

In some cases, tax officials calculate the **tax on your Tax Return higher or lower than the Tax Office shows in the final calculation.**

What are the most frequent causes?

- The Tax Office had different data on your record (your employer reported different data than you have on your FS3)
- Your employer wrongly paid more/less than was necessary
- You may have some **debt/overpayment from previous years**