



Malta's tax treaties

Double tax treaties as at 26.06.17

The following table shows the rates of withholding tax to be deducted from income, applicable in terms of the double tax treaties which Malta has signed with its treaty partners.

Treaty partner	Dividends (%)	Interest (%)	Royalties (%)
Albania	5/15	5	5
Andorra **			
Australia	0*/15	0*/10*	10
Austria	15	0*	0/10
Azerbaijan **	8	8	8
Bahrain	0	0	0
Barbados	0*/5/15	5	5
Belgium	15	10	0/10
Bulgaria	0	0	5*/10
Canada	15	15	0/10
China (P.R.C)	5/10	10	7/10
Croatia	5	0	0
Curacao **	0/5	0	0
Cyprus	0*	0*	5*/10
Czech Republic	5	0	5
Denmark	0/15	0	0
Egypt	5*	0*/10	12
Estonia	0*	0*	10
Finland	5/15	0	0
France	5/15	0*	0/10
Georgia	0	0	0
Germany	5/15	0	0

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Treaty partner	Dividends (%)	Interest (%)	Royalties (%)
Greece	5/10	8	8
Guernsey	0	0	0
Hong Kong	0	0	3
Hungary	0*/15	0*/10	0*/10
Iceland	5/15	0	5
India	0*	10	10
Ireland	5/15	0	0*/5
Isle of Man	0	0	0
Israel	0/15	5	0
Italy	15	10	0/10
Jersey	0	0	0
Jordan	0*/10	5*	10
Korea (R.O.K)	5/15	10	0
Kuwait	0	0	0*
Latvia	0*	0*	0*
Lebanon	5	0	5
Libya	0*	0*	0*
Liechtenstein	0	0	0
Lithuania	0*/15	10	10
Luxemburg	0*/15	0	0*
Malaysia	0	15	10*
Mauritius	0	0	0
Mexico	0	5/10	10
Moldova	5	5	5
Montenegro	5/9*	5*	5/9*
Morocco	6.5/10	0/10	10
Netherlands	5/15	0	0*
Norway	0/15	0	0
Pakistan	12.15*/15	10	10
Poland	0/10	5	5
Portugal	10/15	10	10
Qatar	0	0	5
Romania	5	5	5
Russia	0/5/10	5	5
San Marino	0*	0	0
Saudi Arabia	5	0	5/7
Serbia	5/10	10	5/10
Singapore	0	7/10	10
Slovakia	5	0	5
Slovenia	5/15	5	5
South Africa	5/10	10	10
Spain	0/5	0	0
Sweden	0/15	0	0
Switzerland	0/15	0/10	0
Syria	0*	7.5*	5*
Tunisia	5*	0/5*	12

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Treaty partner	Dividends (%)	Interest (%)	Royalties (%)
Turkey	10/15	0*/10	10
Ukraine **	5/15	10	10
United Arab Emirates	0	0	0
United Kingdom	0	10	10
United States	5/15	10	10
Uruguay	5/7*	7*/10	5/10
Viet Nam	5*	5*	5*

* These withholding tax rates do not emerge from the treaty but from domestic law

** Treaty is not yet effective

Notes:

- Most of the above treaties provide for lower withholding taxes for certain types of interest and royalty payments.
- Domestic legislation of the payer country may reduce the withholding tax on royalty payments in certain instances.

Tax factsheet

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