



TAX & CUSTOMS
ADMINISTRATION

M A L T A

LARGE TAXPAYER OFFICE POLICY DOCUMENT

2025

Scope

In recognition of the importance of large taxpayers and High Net Worth Individuals (HNWIs) to the Maltese economy, the Malta Tax and Customs Administration (MTCA) has established the Large Taxpayer Office (LTO). This office is a Directorate within the MTCA operating as a specialised office which focuses exclusively on the total tax administration of Large Taxpayers and HNWIs.

The establishment of the LTO represents a clear commitment to achieve greater efficiency, coordination, and integration between the different functional areas of the MTCA in the treatment of large taxpayers and HNWIs. It also provides an opportunity to improve the levels of attention and service provided to them.

The LTO is headed by a Director reporting directly to the Commissioner for Tax and Customs, and this office will serve as a one-stop shop for large taxpayers and HNWIs. This office will handle Income Tax, VAT and Customs issues for all qualifying large taxpayers and HNWIs

ELIGIBILITY

The Large Taxpayer Office will be available to companies and individuals who qualify under the following criteria:

i. Companies

- Their annual turnover in any Year of Assessment from 2020 to 2022 exceeds €20 million and they employ 50 or more employees in any basis year from 2019 to 2022

OR

- Their annual turnover in any Year of Assessment from 2020 to 2022 exceeds €20 million and they meet a VAT supplies criterion.

A taxpayer would meet the “VAT Supplies” criterion if a total value in excess of €10 million in respect of domestic supplies and exports was reported for VAT purposes for the year of assessment 2022.

The Commissioner for Tax and Customs may also decide to include taxpayers in a particular sector, even when the required criteria are not met.

ii. High Net Worth Individuals

Shareholding Criterion

- Direct 25% shareholding in a “subject company” being a company that has total assets in excess of €50 million reported in any year during the past 5 years.

OR

- 25% shareholding in a company that is directly or indirectly involved as shareholder (in whatever percentage) in a subject company.

Property Transfer Criterion

- Property acquisitions from year 2021 in excess of €3 million.

Income Declared Criterion

- Declared income in excess of €2 million in any year of assessment 2021, 2022 or 2023.

ORGANISATIONAL GOVERNANCE

The LTO is headed by a Director reporting directly to the Commissioner for Tax and Customs. The LTO is organised to include the following operational functions:

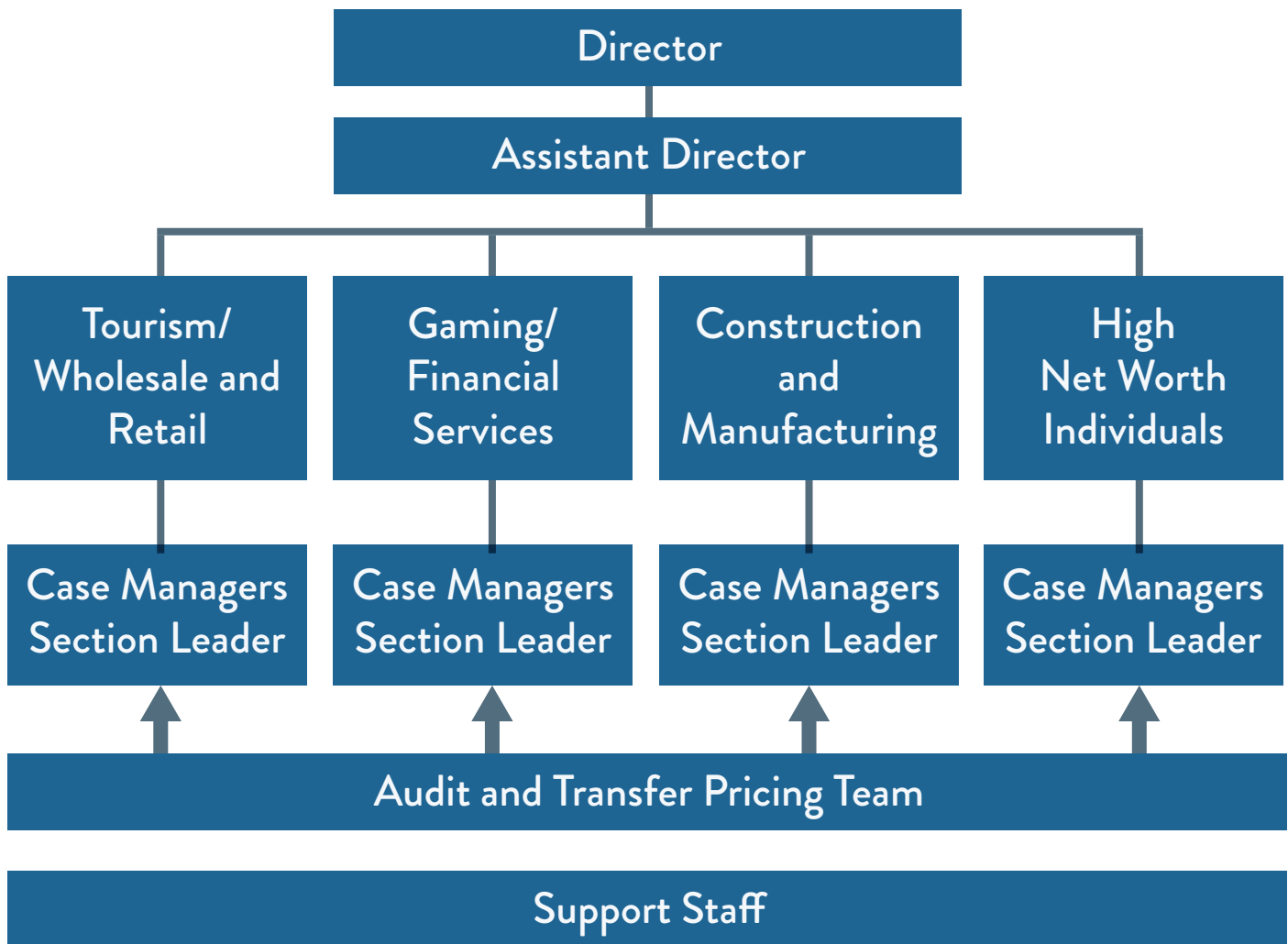
Services the LTO Offers:

- Taxpayer Service
- Debt Management, Compliance and Payments
- Verification, Audits and Objections
- Customs Unit

Other Services Offered:

- Monitoring and processing of taxpayer returns and payments.
- Receiving various taxpayer documents for appropriate action.
- Handling taxpayer's enquiries, requests, and complaints.
- Provision of customer-centric education and continuous advisory services to assist taxpayers in the discharge of various tax obligations.
- Exemption applications.
- Tax Clearance Certificate applications.
- Tax Refunds processing.
- Provision of special attention to taxpayers with complex tax issues.

The LTO will be structured to handle large taxpayer companies and individuals grouped into four sectors as follows:



The qualifying status of taxpayers will be subject to revision every three years. This process is conducted by the Commissioner and therefore it is not necessary for a taxpayer to inform the Commissioner if the eligibility criteria are no longer met. However, it remains within the discretion of the Commissioner to add or remove taxpayers from the qualifying list of large taxpayers as deemed appropriate.

OBLIGATIONS OF LARGE TAXPAYERS

Large taxpayers are expected to be fully compliant with all tax obligations. This includes adhering strictly to the due dates for filing tax returns and payment of taxes. Timely compliance ensures that a qualifying taxpayer benefits from the streamlined services offered to large taxpayers.

Additionally, it is expected that large taxpayers adopt modern systems of compliance by filing returns and making payments electronically. This approach not only simplifies the process but also ensures greater accuracy and efficiency in managing large taxpayers' tax obligations.

BENEFITS OF QUALIFYING TAXPAYERS

Eligible companies and individuals will benefit from having their tax affairs fast-tracked and dealt directly by the LTO team who will take a proactive approach, building up a relationship over time. The aim is to assist them to comply with deadlines and understand their specific requirements.

The LTO will reduce the administrative burden by monitoring payment and compliance dates and sending personal reminders of pending obligations.

The case manager will handle enquiries about various forms of tax as well as of rulings and interpretations and will also assist with the processing of assessments and refunds. Other services will cover the processing of tax clearance certificates and assistance with risk reviews.

The case manager will also act as an intermediary between the company or HNWI and other MTCA Directorates.



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