

Application for special tax status: Global Residence Programme

For office use only

Date of Receipt of Application:
Application Ref. Number:
ARM Number:
Date of Confirmation:

Data Protection

The Commissioner for Revenue collects this information to process the application. We may check information provided by you, or information about you provided by a third party, with other information held by us. We may also acquire information about you from third parties, or give information to them, to check the accuracy of information, to prevent or detect crime to protect public funds in other ways as permitted by law. These third parties include other government and other competent authorities or entities. We may also give information to specialised professional third parties of international repute for the purpose of carrying out additional insight and analysis into the applicant's history, reputation, and personal and professional background aimed at implementing an effective regulatory compliance process, and mitigating economic and reputational risk for the country.

Otherwise, we will not disclose information about you to anyone outside the Commissioner for Revenue unless the law permits us to.

The Commissioner for Revenue treats your personal information in accordance with the Regulation (EU) 2016/679 (General Data Protection Regulation) and the Data Protection Act Cap 586 to protect your privacy. If you want to know more about the data we have about you, or the way we use such data, you may request such information in writing. Such request is to be addressed to the Data Controller, Commissioner for Revenue, Floriana FRN0170. In such requests, kindly quote your income tax registration number, your name and address and other relevant data to identify your case.

1. Authorisation of Registered Mandatary

I, _____ (enter name), authorise _____ (enter authorised registered mandatary [ARM] name) identified by the Commissioner for Revenue as authorised registered mandatary number _____ (enter ARM Number) to act on my behalf in respect of all applications, correspondence, submissions, filings, declarations and notifications contemplated under the *Global Residence Programme* (Legal Notice 167 of 2013)

Date

Full Name and Surname of applicant

Original signature of applicant

2. Applicant Details

Title (please tick): <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Dr <input type="checkbox"/> Other (please indicate)	Identification Document: <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card Number: Place of Issue: Date of Issue: (dd/mm/yyyy)
Nationality:	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female
Surname:	Forename(s):
Maiden Surname (if applicable):	Any other name(s) by which you have been known:
Marital Status: Date of Marriage: (dd/mm/yyyy)	Date of Birth: (dd/mm/yyyy) Place of Birth: (town or city and country)
Father's Name and Surname:	Mother's Name: Mother's maiden surname:
Country of Tax Residence at time of application: Tax Identification Number in Country mentioned above:	Maltese Income Tax Registration Number (if applicable):

Details of spouse or person with whom the beneficiary is in a stable and durable relationship:

<p>Identification Document: <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card</p> <p>Number:</p> <p>Place of Issue:</p> <p>Date of Issue: (dd/mm/yyyy)</p>	<p>Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female</p> <p>Date of Birth: (dd/mm/yyyy)</p> <p>Place of Birth: (town or city and country)</p>
<p>Nationality:</p>	<p>Forename(s):</p>
<p>Surname:</p>	<p>Maiden Surname (if applicable):</p>
<p>Father's Name and Surname:</p>	<p>Mother's Name:</p> <p>Mother's maiden surname:</p>
<p>Country of Tax Residence at time of application:</p>	<p>Tax Identification Number in Country mentioned above:</p>
<p>Kindly indicate whether s/he will be Residing with the applicant in the Qualifying Property? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	

3. Dependant Details¹

Identification Document: <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card Number: Place of Issue: Date of Issue: (dd/mm/yyyy)	Date of Birth: (dd/mm/yyyy) Place of Birth: (town or city and country)
Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	Relationship to Applicant:
Nationality:	Forename(s):
Surname:	Maiden Surname (if applicable):
Father's Name and Surname:	Mother's Name: Mother's maiden surname:
Country of Tax Residence at time of application:	Tax Identification Number in Country mentioned above:
Kindly indicate whether s/he will be Residing with the applicant in the Qualifying Property? <input type="checkbox"/> Yes <input type="checkbox"/> No	

Identification Document: <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card Number: Place of Issue: Date of Issue: (dd/mm/yyyy)	Date of Birth: (dd/mm/yyyy) Place of Birth: (town or city and country)
Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	Relationship to Applicant:
Nationality:	Forename(s):
Surname:	Maiden Surname (if applicable):
Father's Name and Surname:	Mother's Name: Mother's maiden surname:
Country of Tax Residence at time of application:	Tax Identification Number in Country mentioned above:
Kindly indicate whether s/he will be Residing with the applicant in the Qualifying Property? <input type="checkbox"/> Yes <input type="checkbox"/> No	

¹ See Note 2

4. Household Staff Details²:

Identification Document: <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card Number: Place of Issue: Date of Issue: (dd/mm/yyyy)	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female Date of Birth: (dd/mm/yyyy) Place of Birth: (town or city and country)
Nationality:	Forename(s):
Surname:	Maiden Surname (if applicable):
Any other name(s) by which the special carer has been known:	Marital Status: Date of Marriage: (dd/mm/yyyy)
Father's Name and Surname:	Mother's Name: Mother's maiden surname:
Country of Tax Residence at time of application: Income Tax Identification Number in mentioned Country: VAT Number in mentioned Country:	Maltese Income Tax Registration Number (if applicable):

<p>Provide details as to the type of service being rendered by the above household staff:</p>
<p>What are the above household staff's qualifications / experience in relation to this service?</p>
<p>How long has the above-explained service been provided for by the household staff?</p>
<p>Does the applicant intend to extend the contract of service in respect of the above-mentioned service in the future?</p>

² See Note 2

5. Qualifying Property

a) Details of Qualifying Owned Property

Address:

Property Name/No

Street

Locality³

Post Code

Date of Acquisition

Consideration / Valuation
if immovable property
purchased before 1st July
2013

b) Details of Qualifying Rented Property

Address:

Property Name/No

Street

Locality⁴

Post Code

Date of Lease Agreement

Duration of Lease

Rent *per annum*

Rent paid in respect of any
furnishings (*per annum*) (if
any)

³ Please refer to the Schedule (Rule 2) of LN 167 of 2013

⁴ Please refer to the Schedule (Rule 2) of LN 167 of 2013

6. Declaration by Authorised Registered Mandatary

I, the undersigned, having taken all reasonable and necessary measures, do hereby declare that, to the best of my knowledge, the applicant:

- (a) holds a Qualifying Property and intends to take up residence in Malta;
- (b) is not a person who benefits under the Residents Scheme Regulations, the High Net Worth Individuals -EU / EEA / Swiss Nationals Rules, the High Net Worth Individuals - Non-EU / EEA / Swiss Nationals Rules, the Malta Retirement Programme Rules, the Qualifying Employment in Innovation and Creativity Rules or the Highly Qualified Persons Rules
- (c) is neither a Maltese national nor an EU, EEA or Swiss national;
- (d) is in receipt of stable and regular resources which are sufficient to maintain himself and his dependants without recourse to the social assistance system in Malta;
- (e) is in possession of a valid travel document;
- (f) is in possession of sickness insurance in respect of all risks across the whole of the European Union normally covered for Maltese nationals for himself and his dependents;
- (g) does not intend to stay in any other jurisdiction for more than one hundred and eighty-three days in a calendar year;
- (h) is not domiciled in Malta and that he does not, within 5 years from the date of application, intend to establish his domicile in Malta; and
- (i) is fluent in one of the official languages of Malta;
- (j) is a fit and proper person.

Moreover, I declare that:

- a) all the information given in this application, including all the attached documents, is to the best of my knowledge, true, complete and correct;
- b) the applicant is aware that the Commissioner for Revenue has the right to verify the information given in this form as permitted by law;
- c) the applicant consented that all the information provided in this application, including all the attached documents may be forwarded to other parties for verification / due diligence purposes;
- d) the applicant is aware that the administration fee of € 6,000 or €5,500 (as applicable) for the processing of this application is not refundable even in those instances where the Commissioner for Revenue refuses the application;
- e) I have explained the relevant rules and obligations that are applicable under the Income Tax Acts and any applicable rules made thereunder, to the applicant; and
- f) the applicant binds himself/herself to inform immediately the Commissioner for Revenue of any material changes in circumstances that may lead to a breach of the conditions for eligibility;
- g) I shall immediately inform the Commissioner for Revenue of any material changes in circumstances that may lead to a breach of the conditions for eligibility that come to my knowledge.

Date

/ /

Full Name of Signatory

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Signature of Authorised Registered Mandatary

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Documentation Check⁵

Bank draft payable to the Commissioner for Revenue in respect of the administration fee	
2 recent (certified true likeness) photographs in respect of any individual mentioned in the application form	
A certified true copy of the main passport page (including page of signature) in respect of any individual mentioned in the application form	
Apostilled original full birth certificate for each individual mentioned in the application form	
Apostilled original full marriage certificate, where applicable ⁶	
Apostilled conduct certificate issued not earlier than six (6) months prior to the date of submission of the application by the country in which the individual was last resident ⁷	
Sworn affidavit before a Commissioner for Oaths in Malta ⁸	
In the case of any ongoing civil or criminal proceedings an explanation of such proceedings signed in original by respective individual ⁹	
A declaration made by the applicant and child/ren who are not minors but under the age of twenty-five (25), and who are in the care and custody of the beneficiary or person with whom the applicant is in a stable and durable relationship with, to the effect that such child/ren are not economically active	
Certified true copy of the lease agreement or final deed of purchase of qualifying property	
In the case of an immovable property purchased before 1 st July 2013 for a consideration which is less than the stipulated amounts and the value of such property as declared on the application is not less than these amounts: (a) A separate and independent architect valuation; and (b) Architect's plans of the immovable property in question	
Certified true copy of the insurance policy covering applicant and dependants	
Certified true copy of the insurance policy covering the household staff (if applicable)	
Certified copy of the contract of service between the Applicant and the household staff	
Questionnaire in connection with the Global Residence Programme Rules, completed and signed in original by the applicant	
In the case where the household staff is a third country national, a certified true copy of the relevant residence document (if applicable)	

⁵ All documents that are not in English need to be submitted together with a certified translation

⁶ See Note 4

⁷ See Note 5

⁸ See Note 5

⁹ See Note 5

General Notes

- 1) The application and the necessary supporting documentation are to be submitted to the International & Corporate Taxation Unit, AM Business Centre, Labour Road, Zejtun, ZTN 2401. The envelope should clearly be marked as 'Application: Global Residence Programme'.
- 2) In the case where the applicant has more than two dependants and / or more than one special carer, copies of pages 4 and 5 as the case may be, need to be printed and attached to this form.
- 3) By virtue of EU regulation 2016/1191, EU citizens requested to present public documents such certificates to a public authority in another EU Member State will no longer need to authenticate these documents by an apostille.

Any public documents executed in the territory of a country other than EU which will be produced in Malta together with this application, needs to be accompanied by an Apostille Certificate in terms of the *Hague Convention of 5th October 1961, Abolishing the requirement of Legalisation for Foreign Public Documents*.

Where the jurisdiction executing the relevant public document is not a signatory to the above-mentioned Convention, the document should be legalised by a Notary or Lawyer (who should also cite in the legalisation declaration, whenever possible, the professional institute or association to which s/he belongs).

- 4) A copy of the marriage certificate is required in the case of a married or separated individual (not in the case of a divorced individual). In the case of legally separated individuals, a copy of the separation document would need to be submitted.
- 5) A conduct certificate is required for any individual mentioned in the application form who is over 18 years of age. This needs to be accompanied by a Sworn Declaration on Oath before a Commissioner for Oaths relating to any ongoing criminal or civil proceedings;

If Police Authorities of the individual's last country of residence do not issue any conduct certificates, character references from any three of the following need to be submitted:

- (a) individual's bankers
- (b) individual's solicitors
- (c) individual's medical practitioner
- (d) individual's employer (or previous employer)
- (e) individual's accountant; or
- (f) any other person of similar standing

Character references need to include all the following details with respect to the certifier: name, occupation, address, contact telephone number, length of time knowing the person and in what capacity.