

# 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 Inland Revenue Department 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 Inland Revenue Department unless the law permits us to.

The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) 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, Inland Revenue Department, 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 Director General (Inland 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

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

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

<b>Identification Document:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card <b>Number:</b> <b>Place of Issue:</b> <b>Date of Issue:</b> (dd/mm/yyyy)	<b>Gender:</b> <input type="checkbox"/> Male <input type="checkbox"/> Female <b>Date of Birth:</b> (dd/mm/yyyy) <b>Place of Birth:</b> (town or city and country)
<b>Nationality:</b>	<b>Forename(s):</b>
<b>Surname:</b>	<b>Maiden Surname (if applicable):</b>
<b>Father's Name and Surname:</b>	<b>Mother's Name:</b> <b>Mother's maiden surname:</b>
<b>Country of Tax Residence at time of application:</b>	<b>Tax Identification Number in Country mentioned above:</b>

### 3. Dependant Details<sup>1</sup>

<b>Identification Document:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card <b>Number:</b> <b>Place of Issue:</b> <b>Date of Issue:</b> (dd/mm/yyyy)	<b>Date of Birth:</b> (dd/mm/yyyy)  <b>Place of Birth:</b> (town or city and country)
<b>Gender:</b> <input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Relationship to Applicant:</b>
<b>Nationality:</b>	<b>Forename(s):</b>
<b>Surname:</b>	<b>Maiden Surname (if applicable):</b>
<b>Father's Name and Surname:</b>	<b>Mother's Name:</b>  <b>Mother's maiden surname:</b>
<b>Country of Tax Residence at time of application:</b>	<b>Tax Identification Number in Country mentioned above:</b>

<b>Identification Document:</b> <input type="checkbox"/> Passport <input type="checkbox"/> Identity Card <b>Number:</b> <b>Place of Issue:</b> <b>Date of Issue:</b> (dd/mm/yyyy)	<b>Date of Birth:</b> (dd/mm/yyyy)  <b>Place of Birth:</b> (town or city and country)
<b>Gender:</b> <input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Relationship to Applicant:</b>
<b>Nationality:</b>	<b>Forename(s):</b>
<b>Surname:</b>	<b>Maiden Surname (if applicable):</b>
<b>Father's Name and Surname:</b>	<b>Mother's Name:</b>  <b>Mother's maiden surname:</b>
<b>Country of Tax Residence at time of application:</b>	<b>Tax Identification Number in Country mentioned above:</b>

<sup>1</sup> See Note 2

#### 4. Special Carer Details<sup>2</sup>:

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

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

<sup>2</sup> See Note 2

## 5. Qualifying Property

### a) Details of Qualifying Owned Property

Address:

Property Name/No	
Street	
Locality <sup>3</sup>	
Post Code	
Date of Acquisition	
Consideration / Valuation if immovable property purchased before 1 <sup>st</sup> July 2013	

### b) Details of Qualifying Rented Property

Address:

Property Name/No	
Street	
Locality <sup>4</sup>	
Post Code	
Date of Lease Agreement	
Duration of Lease	
Rent <i>per annum</i>	
Rent paid in respect of any furnishings ( <i>per annum</i> ) (if any)	

<sup>3</sup> Please refer to the Schedule (Rule 2) of LN 167 of 2013

<sup>4</sup> Please refer to the Schedule (Rule 2) of LN 167 of 2013

## 6. Declaration by Authorised Registered Mandatory

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, High Net Worth Individuals – EU / EEA / Swiss Nationals Rules, High Net Worth Individuals – Non-EU / EEA / Swiss Nationals Rules, the Malta Retirement Programme Rules, the Qualifying Employment in Innovation and Creativity (Personal Tax) 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 Director General (Inland 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 Director General (Inland 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 Director General (Inland Revenue) of any material changes in circumstances that may lead to a breach of the conditions for eligibility;
- g) I shall immediately inform the Director General (Inland Revenue) of any material changes in circumstances that may lead to a breach of the conditions for eligibility that come to my knowledge.

**Date**

/ /
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**Full Name of Signatory**

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**Signature of Authorised Registered  
Mandatory**

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## 7. Supplementary Information

**Kindly provide any additional information that is relevant in the processing of this application**




# Documentation Check<sup>5</sup>

Bank draft payable to the Director General (Inland 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 <sup>6</sup>	
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 <sup>7</sup>	
Sworn affidavit before a Commissioner for Oaths in Malta <sup>8</sup>	
In the case of any ongoing civil or criminal proceedings an explanation of such proceedings signed in original by respective individual <sup>9</sup>	
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 <sup>st</sup> 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 special carer(s) (if applicable)	
Certified copy of the contract of service between the Applicant and the special carer(s)	
Questionnaire in connection with the Global Residence Programme Rules , completed and signed in original by the applicant	
In the case where the special carer is a third country national, a certified true copy of the relevant residence document (if applicable)	

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

<sup>6</sup> See Note 4

<sup>7</sup> See Note 5

<sup>8</sup> See Note 5

<sup>9</sup> See Note 5

# General Notes

- 1) The application and the necessary supporting documentation are to be submitted to the International Taxation Unit, MFSA Building, Notabile Road, Attard, BKR 3000. 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) Any public documents executed in the territory of a country other than Malta 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 5<sup>th</sup> 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.