



TAX & CUSTOMS
ADMINISTRATION
MALTA

Guideline relating to certain COVID-related benefits

The Commissioner for Revenue hereby informs taxpayers that payments paid by the [Department of Social Security](#) in terms of the following COVID benefits for employees will not be treated as income subject to tax under the [Income Tax Act](#):

- The PARENT BENEFIT (COVID)
- The DISABILITY BENEFIT (COVID)
- The MEDICAL BENEFIT (COVID)
- The ADDITIONAL UNEMPLOYMENT BENEFIT (COVID)



TAX & CUSTOMS
ADMINISTRATION
MALTA