

## Registration of a Branch in Malta

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The Maltese Companies Act, specifies an overseas company as a body corporate which is constituted or incorporated outside Malta. Overseas companies looking to register a branch in Malta are required to register the branch with the Malta Business Registry (MBR) within one month from establishing a branch or a place of business in Malta.

By establishing a branch in Malta, the Malta branch:

- Does not have separate legal personality from its foreign overseas company;
- The branch is recognised as a place of business in Malta and not a re-incorporated company;
- Will have the same registration fees as that of a new registered company;
- Filing of the annual audited Financial Statements is mandatory.

### Registration Requirements

Setting up a company branch in Malta is straightforward and requires little more than the submission of a particular form to the Malta Registry of Companies within one month from the establishment of the branch.

When setting up the branch it is necessary to have:

- An address at which the place of business is effectively established;
- Copy of the Certificate of Incorporation of the overseas company;
- Copy of the overseas company's Memorandum & Articles of Association;
- Copy of the Certificate of Good Standing of the overseas company;
- A Malta resident person who is authorised to represent the overseas company in Malta in respect of the activities of the branch and will be the point of communication between the competent authorities and the branch;

### Tax Treatment

A branch of an overseas company would be taxable in Malta only on income arising in Malta and on income arising outside Malta but received in Malta. Branches in Malta also benefit from Malta's corporate tax rate of 35% where a tax refund can be submitted, reducing the corporate tax to 5%.

### Benefits of a Branch in Malta

Malta is ideal jurisdiction to establish a branch, the country offers an array of benefits for the overseas company, such as:

- The process of establishing a branch is straightforward;
- No requirement in regards to establishing a physical presence in Malta, other than appointing a local representative for its branch;
- Malta has an extensive double tax treaty network with over 70 countries;
- Is a business-friendly member of the EU and has a robust legal system with an attractive onshore tax regime;

## How Zeta Can Assist

Zeta is a leading corporate service provider based in Malta and is authorized to act as a resident representative for branches in Malta.

Our services include:

- Preparing and organising the required documentation to establish a branch in Malta;
- Act as resident representative;
  - Advice and structuring
  - Registered office address;
  - Accountancy services;
  - Statutory Audit
  - Administration services;
  - Assisting with the set up of a bank account.

For more information on how Zeta can assist you please contact our Business Development team on [bd@zeta-financial.com](mailto:bd@zeta-financial.com).

### Get in touch

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