



TAX & CUSTOMS
ADMINISTRATION

M A L T A

NEW TAX RATES, 2026

Budget Amendments

As announced in the 2026 Budget Speech, new tax rates will come into effect on 1st January 2026 for families with one child and for families with two or more children. The purpose of this communication is to outline the current tax brackets, the new tax brackets, and the applicable conditions.

1. MARRIED COUPLES (ARTICLE 56(1)(a))

1.1 Standard Married Rates

The current married tax rates will continue to apply to resident married couples in Malta who do not qualify for the new rates described in 1.2 and 1.3 below.

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	15,000	0	0
15,001	23,000	15	2,250
23,001	60,000	25	4,550
60,001	-	35	10,550

1.2 New Married Rates with One Child

The new married rates apply to resident married couples in Malta who maintain under their custody one child who is not over 18 years of age (or not over 23 if in full-time education).

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	17,500	0	0
17,501	26,500	15	2,625
26,501	60,000	25	5,275
60,001	-	35	11,275

1.3 New Married Rates with Two or More Children

These new married rates apply to resident married couples in Malta who maintain under their custody two or more children who are not over 18 years of age (or not over 23 if in full-time education).

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	22,500	0	0
22,501	32,000	15	3,375
32,001	60,000	25	6,575
60,001	-	35	12,575

It is to be noted that the new married rates referred to in 1.2 and 1.3 shall only apply where, besides fulfilling the condition that the married couple is resident in Malta:

- (a) at least one spouse is a national of Malta or another EU/EEA member state; or
- (b) at least one spouse is a long-term resident of Malta as defined in the Status of Long-Term Residents Regulations and the child is born in Malta and is resident in Malta.

In the case of an EU/EEA married couple, where one spouse is non-resident, the above rates may apply if at least 90% of their worldwide income is derived from Malta and all other conditions are satisfied.

2. SINGLE RATES/PARENT RATES (ARTICLE 56(1)(b))

2.1 Standard Single Rates

The current single rates shall continue to apply to resident individuals who do not qualify for any other rates.

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	12,000	0	0
12,001	16,000	15	1,800
16,001	60,000	25	3,400
60,001	-	35	9,400

2.2 Current Parent Rates

The current parent rates shall continue to apply to resident individuals who do not qualify for the new parent rates described below and who maintain under his/her custody (or pays maintenance in respect of) children who are not over 18 years of age (or not over 23 if in fulltime education).

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	13,000	0	0
13,001	17,500	15	1,950
17,501	60,000	25	3,700
60,001	-	35	9,700

2.3 New Parent Rates with One Child

The following new parent rates shall apply to a parent who maintains under his/her custody (or pays maintenance in respect of) one child who is not over 18 years of age (or not over 23 if in full-time education).

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	14,500	0	0
14,501	21,000	15	2,175
21,001	60,000	25	4,275
60,001	-	35	10,275

2.4 New Parent Rates with Two or More Children

The following new parent rates shall apply to a parent who maintains two or more children under his/her custody (or pays maintenance in respect of) two or more children who are not over 18 years of age (or not over 23 if in full-time education).

From	To	multiply the chargeable income by	and then subtract from the result
€	€	%	€
0	18,500	0	0
18,501	25,500	15	2,775
25,501	60,000	25	5,325
60,001	-	35	11,325

It is to be noted that the new parent rates referred to in 2.3 and 2.4 shall only apply where, besides fulfilling the condition that the individual is resident in Malta:

- (a) the individual or his/her spouse is a national of Malta or another EU/EEA member state; or
- (b) the individual or his/her spouse is a long-term resident of Malta as defined in the Status of Long-Term Residents Regulations and the child is born in Malta and is resident in Malta.

Moreover, unless the individual is the child's parent, the new parent rates referred to in 2.3 and 2.4 shall only apply to him/her where the claimant is married (including in a civil union) to the parent of the child or has entered into a public deed of cohabitation registered in the Public Registry, with the child's parent under the Cohabitation Act.

2.5 Married Rates Applicable to Single Individuals

Individuals who are unmarried, widowed, divorced, or separated de jure or de facto, and who maintain under their sole custody a child who is not over 18 years of age (or not over 23 if in fulltime education), or who is incapacitated by infirmity from maintaining themselves and is not in receipt of income exceeding €3,400 in their own right, may continue to apply the current married rates, if more beneficial, subject to the applicable conditions. In case of queries, the general public is encouraged to contact the Malta Tax and Customs Administration via email at servizz@gov.mt

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