OFFICE OF
THE COMMISSIONER
FOR REVENUE

Application for special tax status: Malta Retirement 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 Mandatory

I, _____ *(enter name),* authorise _____ *(enter tax representative name)* identified by the Commissioner for Revenue as authorised registered mandatory number _____ *(enter registered mandatory ARM No.)* to act on my behalf in respect of all applications, correspondence, submissions, filings, declarations and notifications contemplated under the *Malta Retirement Programme*.

Date	/ /
Full Name and Surname	
Original signature of applicant	

2. Applicant Details

Title (please tick): ☐ Mr ☐ Mrs ☐ Ms ☐ Dr ☐ Other (please indicate)	**Identification Document:** ☐ Passport ☐ Identity Card **Number:** **Place of Issue:** **Date of Issue:** (dd/mm/yyyy)
Nationality:	**Gender:** ☐ Male ☐ Female
Surname:	**Forename(s):**
Maiden Surname:	**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 Previous Tax Residence: **Tax Identification Number in Country mentioned above:**	**Maltese Income Tax Registration Number (if applicable):**

Spouse Details:

Identification Document: ☐ Passport ☐ 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)
Nationality:	**Forename(s):**
Surname:	**Maiden Surname:**
Father's Name and Surname:	**Mother's Name:** **Mother's maiden surname:**

3. Dependent Details

Identification Document: ☐ Passport ☐ 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: ☐ Male ☐ Female	**Relationship to Applicant:**
Nationality:	**Forename(s):**
Surname:	**Maiden Surname:**
Father's Name and Surname:	**Mother's Name:** **Mother's maiden surname:**

Identification Document: ☐ Passport ☐ 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: ☐ Male ☐ Female	**Relationship to Applicant:**
Nationality:	**Forename(s):**
Surname:	**Maiden Surname:**
Father's Name and Surname:	**Mother's Name:** **Mother's maiden surname:**

Identification Document: ☐ Passport ☐ 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: ☐ Male ☐ Female	**Relationship to Applicant:**
Nationality:	**Forename(s):**
Surname:	**Maiden Surname:**
Father's Name and Surname:	**Mother's Name:** **Mother's maiden surname:**

4. Household Staff Details:

Identification Document: ☐ Passport ☐ Identity Card **Number:** **Place of Issue:** **Date of Issue:** (dd/mm/yyyy)	**Gender:** ☐ Male ☐ Female **Date of Birth:** (dd/mm/yyyy) **Place of Birth:** (town or city and country)
Nationality:	**Forename(s):**
Surname:	**Maiden Surname:**
Any other name(s) by which you have been known:	**Marital Status:** **Date of Marriage:** (dd/mm/yyyy)
Father's Name and Surname:	**Mother's Name:** **Mother's maiden surname:**
Country of Previous Tax Residence: **Income Tax Identification Number in mentioned Country:** **VAT Number in mentioned Country:**	

Provide an explanation as to the type of healthcare service being rendered by the above household staff:
What are the above household staff's qualifications / experience in order to provide this service?
How long has the above-explained service been provided for by the household staff?
Does the applicant intend to extend the contract of service in respect of the above-mentioned service?

5. Qualifying Property

a) Details of Qualifying Owned Property

Address:

Property Name/No	
Street	
Locality	
Post Code	
Date of Acquisition	
Consideration	

b) Details of Qualifying Rented Property

Address:

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

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, High Net Worth Individuals – EU / EEA / Swiss Nationals Rules*; the *Highly Qualified Persons Rules*; the *Malta Retirement Programme Rules,* the *Global Residence Programme Rules;* the *Residence Programme Rules and* the *United Nations Pensions Programme Rules,.*

(c) is not a Maltese national;

(d) is in receipt of a pension (as supported by documentary evidence attached), all of which will be received 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) is in possession of a permanent residence certificate;

(h) intends to reside in Malta for not less than ninety days a year averaged over any five year period;

(i) does not intend to stay in any other jurisdiction for more than one hundred and eighty-three days in a calendar year;

(j) 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

(k) 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 purposes;

d) the applicant is aware that the administration fee of € 2,500 for the processing if 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 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

Date	/ /
Full Name of Signatory	
Signature of Authorised Registered Mandatary	

7. Supplementary Information

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

Documentation Check

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[1]	
Apostilled conduct certificate issued not earlier than six (6) months prior to the date of application by the country in which the individual was last resident[2]	
Sworn affidavit before a Commissioner for Oaths in Malta[3]	
In the case of any ongoing civil or criminal proceedings an explanation of such proceedings signed in original by respective individual[4]	
A certified true copy of the Registration Certificate or the Temporary Residence Permit issued by the Department for Citizenship and Expatriate Affairs for any individual mentioned in the application form	
Documentary evidence as proof of the pension that is received by the applicant	
Certified true copy of the lease agreement or final deed of purchase of qualifying property	
Certified true copy of the insurance policy covering applicant and dependents	
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	
In the case where the household staff is a third country national, a certified true copy of the relevant residence document (if applicable)	

[1] See Note 3
[2] See Note 4
[3] See Note 4
[4] See Note 4

General Notes

1) The application and the necessary supporting documentation are to be submitted to the International & Corporate Tax Unit, AM Business Centre, Labour Road, Zejtun, ZTN 2401. The envelope should clearly be marked as 'Application: Malta Retirement Programme'

2) By virtue of EU regulation 2016/1191, EU citizens requested to present public documents 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).

3) A copy of the marriage certificate is required in the case of a married or separated individual

4) 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 (a template of which may be found in the Guidelines found on the Commissioner for Revenue website);

If Police Authorities of the individual's last country of residence do not issue any conduct certificate(s), 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.