



MALTAENTERPRISE

Invest

Disclaimer: This presentation provides basic information on this support measure. The contents do not represent the full official text. Interested parties should read the official guidelines and regulations as published on the Corporation's website.

Introduction

Invest

Support for Initial Investment Projects

Tax Credits | Cash Grants | Loan Interest Rate Subsidies |
Loan Guarantees (for SMEs)

Overview

Objective: INVEST facilitates initial investments by encouraging the setting up of new establishments, the extension of capacity of existing facilities and the diversification of existing businesses, fundamental changes and acquisition of assets of establishments that would have closed down.

- Projects must qualify as **initial investments**.
- **Start of Works** must be on or after 1st January 2024.
- Investment must be in eligible **tangible and intangible assets**.
- **Projects** must result in one or more **qualifying activities**.

Qualifying Project – Activity

Manufacturing	IT - Computer Programming	Call Centre Activities	Pharmaceuticals
Repair, overhaul or maintenance	IT - Data Processing and hosting facilities	Research and Development, Design and Innovation	Audio-visual productions
Industrial Services	IT - Data Processing services	Waste Treatment	Audio recording
Industrial Packaging	IT - Electronic and mobile platforms	Environmental Solutions	Digital video games
Hotels and Guest Houses (Operation)	Logistics	Life Sciences	Education and Tuition
Knowledge Intensive Services	Restoration	Entertainment and Recreational Facilities	Human inpatient and/or day care services

Who can Apply?

1. SMEs undertaking an initial investment project, (whether operating from **assisted or non-assisted areas**, and
 2. Large Undertakings having an initial investment project in favour of a new economic activity, operating from an **assisted area**.
- Registered Limited Liability Company, Cooperatives, Partnerships (en nom collectif / en nom commandite) registered under Article 27(6) of ITMA
 - Operating from Malta (and incorporated in the EU)
 - Compliant with CfR
 - Undertakings that are not in difficulty

Eligible Projects & Conditions

- Having Start of Works from 1st January 2024 and 31st December 2027
- 25% of the eligible investment cost to be free from any public support

For SMEs – new establishment | extension of capacity | diversification | fundamental change | acquisition of assets

- Investment has to be retained for at least 3 years after the completion of the investment
- Be in an assisted or non-assisted area **(different aid intensities apply)**

For Large - an initial investment that creates **a new economic activity | acquisition of assets**

- Investment has to be retained for at least 5 years after the completion of the investment
- Be in an assisted area

Forms of Aid

Tax Credits

- Non-discretionary
- Tax credits awarded may be utilised as long as the **activity supported is still being carried out**
- Certificates are issued following presentation of all required documentation confirming that eligible costs have been incurred and that the project **can be implemented as approved.**
- Tax credits can be carried forward until fully utilised

Cash Grants | Interest Rate Subsidies | Loan Guarantees (for SMEs)

- Have to be requested and approved prior to the Start of the Project and during the validity of the Scheme
- Are at the discretion of the Corporation and awarded following an evaluation of the project and its economic impact.
- Loan Guarantees are only available to SMEs

Maximum Support

Size of Applicant	Investment project in an assisted area	Investment project in Gozo and Comino	Investment project in other areas
Small undertakings excluding hospitality sector	30%	35%	20%
Medium-sized undertakings excluding hospitality sector	20%	25%	10%
Large Undertakings	10%	15%	Not Eligible for Support
Small and Medium Sized Enterprises (SMEs) operating in hospitality sector	15%	15%	10%

Eligible Project Cost Categories

Tangible Assets (Procurement or Lease):

- Land and Buildings | Plant, Machinery, Equipment | **Vehicles**

Assets shall be new, except

- *for SMEs - first time used in Malta, and Compliant to latest environmental standards*
- *for the acquisition of an establishment*

Intangible Assets: do not have a physical or financial embodiment, such as patents, licences, know-how or other intellectual property, must be:

- Used exclusively in the **establishment** receiving the aid
- Amortisable
- Purchased under market conditions from third parties unrelated to the buyer
- Included in the assets register

An investment solely in intangible assets is not eligible

Calculating the value of investment on the basis of jobs created

The qualifying expenditure may be calculated on wage costs of **full-time** jobs created as a result of the **initial investment**:

- An investment in tangible assets **relative to the employment created**
- Jobs created shall lead to a net increase of employees in the **establishment** concerned (over previous 12 months)
- Eligible value: 2 years of wages of jobs filled within 3 years from completion of investment
- Employees must be resident in Malta and have an employment contract of at least 24 months.

Application Process

- Applications must be submitted through the Client Portal
- Applications must be submitted by 30th September 2026
- Applications for Tax Credits must be submitted within 12 months from Start of Works
- Applications for Cash/IRS/LGs must wait for the approval of the Corporation
- Applications for Tax Credits go through an eligibility evaluation
- Applications for Cash, IRS or LG go through an eligibility and economic feasibility evaluation



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Thank You

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