



MALTAENTERPRISE

Issued by Malta Enterprise in collaboration with the
Malta Business Registry

Youth-Led Start-Up Support Scheme

INCENTIVE GUIDELINES

Document information

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Application deadline	30 November 2030
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State Aid Framework	<i>de minimis</i> Aid
Further information	maltaenterprise.com/support

Legal Basis

Malta Enterprise is enabled to issue and publish official Incentive Guidelines in terms of Article 8(3)(a) of the Malta Enterprise Act, Chapter 463 of the Laws of Malta.

Malta Enterprise reserves the right to interpret, amend, suspend or terminate these Guidelines at any time, subject to applicable law and State aid requirements. The approval of an application shall not create an entitlement to future assistance unless all applicable conditions continue to be satisfied.

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1. Overview

- 1.1 The Youth-Led Start-Up Support Scheme (the “Scheme”) is intended to support young first-time entrepreneurs in establishing a company in Malta by reducing initial incorporation and compliance costs. The scheme provides financial support of up to one thousand euro (€ 1,000) by part funding eligible legal fees incurred in connection with the incorporation of a qualifying company and Malta Business Registry fees.
- 1.2 The measure is administered by Malta Enterprise in collaboration with the MBR and is designed to target companies classified by the MBR as “Start Up - Youths”.
- 1.3 The Corporation shall not award any new aid under this measure after 31 December 2030 and shall accept applications submitted until 30 November 2030.

2. Applicable State Aid Rules and Legal Framework

- 2.1 Malta Enterprise is authorised to issue and publish official Incentive Guidelines in terms of Article 8(3)(a) of the Malta Enterprise Act (Cap. 463 of the Laws of Malta). The Scheme is an administrative measure administered by the Corporation in collaboration with the MBR. These Incentive Guidelines set out the parameters governing the application and administration of the Scheme.
- 2.2 Assistance under these Guidelines shall be granted as *de minimis* aid in accordance with Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid. (vide Section 10)
- 2.3 The total amount of *de minimis* aid granted to a single undertaking shall not exceed EUR 300,000 over any period of three years. For the purpose of calculating this ceiling, all *de minimis* aid granted to the single undertaking by any Maltese granting authority shall be taken into account.
- 2.4 Aid shall be deemed to be granted at the moment when the legal right to receive the aid is conferred on the undertaking, irrespective of the date of payment. Malta Enterprise may refuse, reduce, suspend or recover assistance where the applicable *de minimis* ceiling or any other State aid condition is not respected.

3. Definitions

- 3.1 For the purposes of these Guidelines, unless the context otherwise requires:

Applicant means a company incorporated and registered in Malta which has submitted a complete application for support under this scheme to the Corporation.

Beneficiary means an Applicant that has been issued a Letter of Approval by the Corporation in respect of support under this scheme.

First-Time Entrepreneur means an Ultimate Beneficial Owner (UBO) of a Start Up – Youths Company who is a Maltese or EU national that resides in Malta and has never been previously involved in any other company or commercial partnership registered with the MBR and which is still active.

Corporation or Malta Enterprise means Malta Enterprise Corporation established by the Malta Enterprise Act (CAP 463 of the Laws of Malta).

Letter of Approval means a document issued by the Corporation (in line with Part VI Section 28 et seq. of the Malta Enterprise Act) establishing the support granted to an undertaking and stipulating any terms and conditions deemed appropriate by the Corporation.

Malta Business Registry or MBR means the authority responsible for company registration and related statutory filings in Malta.

Single Undertaking means all enterprises having at least one (1) of the following relationships with each other:

- a) one enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
- b) one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
- c) one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or pursuant to a provision in its memorandum or articles of association;
- d) one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

Enterprises having any of the relationships referred to in points (a) to (d) of the above through one or more other enterprises shall also be considered to be a single undertaking.

Start Up – Youths Company or Qualifying Company means an undertaking registered with the Malta Business Registry and designated as Start Up – Youths, confirming that at least 80% of the undertaking's UBOs are First-Time Entrepreneurs

Ultimate Beneficial Owner or UBO means the natural person who ultimately owns or controls the Applicant in accordance with the Companies Act (Register of Beneficial Owners) Regulations.

4. Eligible Applicants

4.1 To qualify for assistance, an Applicant must be a **Start Up – Youths Company** that, at the time of application, satisfies all of the following conditions:

- (a) The Applicant must not be engaged in activities specifically excluded under the *de minimis* Regulation (vide Section 10);
- (b) The Applicant must not be subject to collective insolvency proceedings or must not fulfil any criteria under Maltese law for being placed in collective insolvency proceedings at the request of its creditors.

5. Eligible Costs

- 5.1 Assistance shall be provided as a refund of costs actually incurred and paid by the **Start Up – Youths Company** or by a **First-Time Entrepreneur** who is a UBO of the **Start Up – Youths Company**. No support shall be granted in respect of costs that have not been paid or are not supported by valid documentation. All refunds shall be issued in favour of the **Start Up – Youths Company**.
- 5.2 The maximum assistance that may be granted under this scheme shall not exceed EUR 1,000 per Beneficiary, and shall consist of:
- (a) Up to €100 to cover Incorporation Fees charged by the MBR.
 - (b) Up to €500 to cover the legal and professional fees charged by an attorney or Corporate Service Provider associated with the incorporation of the company. The applicant shall be required to provide a fiscal receipt for claiming these costs.
 - (c) Up to €100 per annum to cover MBR annual return fees for the second to the fifth year following the year of incorporation of the Qualifying Company.

Eligible Cost	Maximum Support	Timing
MBR incorporation fee	Up to EUR 100	Year 1 only
CSP fees directly related to company incorporation	Up to EUR 500	Year 1 only
MBR annual return fees	Up to EUR 100 per year	Years 2 to 5

6. Application process

- 6.1 Applications to benefit from this Scheme must be submitted to Malta Enterprise within six (6) months from the incorporation of a Start Up – Youths Company with the MBR. The Applicant shall provide all information and documentation requested by Malta Enterprise to verify eligibility and State Aid compliance, including invoices and proof of payment of any legal fees incurred in relation to the incorporation process.
- 6.2 The application form and any other templates provided by the Corporation may be accessed from the Corporation's Client Portal <http://clientportal.maltaenterprise.com/>. All required documents must be submitted through the portal. First time applicants will be required to register on the client portal before they can submit their application.
- 6.3 Once submitted, an application shall be evaluated in line with the terms and conditions of these Incentive Guidelines. Each submission shall be assessed on its own merits, and any support shall be awarded at the sole discretion of the Corporation. The outcome shall be communicated by official communication.
- 6.4 Approved projects will be issued a Letter of Approval.

7. Disbursement of Eligible Costs

- 7.1 Following acceptance of the Letter of Approval by the Applicant, the Corporation shall disburse the approved refund in respect of eligible costs incurred for MBR incorporation fees and legal fees directly related to the establishment and incorporation of the company.
- 7.2 Subject to continued compliance with these Guidelines and the Letter of Approval, the Beneficiary shall be eligible for an annual refund of eligible MBR annual return fees incurred from the second to the fifth year following the year of incorporation, as specified in the Letter of Approval.

8. Retention of Eligibility and Disqualification

- 8.1 A Beneficiary shall immediately lose its eligibility to receive approved assistance if:
- (a) the Qualifying Company increases its share capital; or
 - (b) shares in the Qualifying Company are transferred to third parties, resulting in UBOs aged between 18 and 30 years holding 80% or less of the Beneficiary.
- 8.2 The Corporation may revoke or suspend an approval and recover any aid granted, together with interest, where a breach of the applicable regulations, these Guidelines or the approval conditions is identified.
- 8.3 In terms of Parts VII and VIII of the Malta Enterprise Act (CAP 463 of the Laws of Malta), the Corporation may revoke, amend or modify a Letter of Approval, impose penalties, or require recovery of aid where these Guidelines, the conditions of the Letter of Approval or any applicable regulations are breached.
- 8.4 The Corporation may withhold all or part of the assistance where the undertaking, at group level, has an outstanding recovery obligation in respect of any other incentive awarded by the Corporation.

9. State Aid Rules and Obligations

9.1 Applicable State Aid:

- 9.1.1 This scheme will be implemented in line with Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (the *de minimis* Regulation).
- 9.1.2 The total amount of *de minimis* aid granted to a single undertaking shall not exceed €300,000 over any period of three (3) consecutive years.
- 9.1.3 This maximum threshold shall include all *de minimis* aid granted under this scheme and under any other State aid measure implemented in line with the *de minimis* aid Regulation, including aid received and/or applied for from any entity other than Malta Enterprise Corporation. Any *de minimis* aid received in excess of the established threshold shall be recovered from the undertaking receiving the aid, together with interest.
- 9.1.4 The *de minimis* declaration form indicating any other *de minimis* aid received and/or applied for over the applicable three (3) year period must be completed and submitted together with the application form.

9.2 Applicability of the Aid

9.2.1 Assistance approved under this aid scheme shall NOT result in:

- (a) aid granted to undertakings active in the primary production of fishery and aquaculture products;
- (b) aid granted to undertakings active in the processing and marketing of fishery and aquaculture products, where the amount of the aid is fixed on the basis of price or quantity of products purchased or put on the market;
- (c) aid granted to undertakings active in the primary production of agricultural products;
- (d) aid granted to undertakings active in the processing and marketing of agricultural products, in one of the following cases:
 - i. where the amount of the aid is fixed on the basis of the price or quantity of such products purchased from primary producers or put on the market by the undertakings concerned;
 - ii. where the aid is conditional on being partly or entirely passed on to primary producers;
- (e) aid granted to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, the establishment and operation of a distribution network or other current expenditure linked to the export activity;
- (f) aid contingent upon the use of domestic goods and services over imported goods and services.

9.2.2 Where an undertaking is active in the sectors referred to in points (a), (b), (c) or (d) above and is also active in one or more of the other sectors falling within the scope of the *de minimis* Regulation, or has other activities falling within the scope of this Regulation, aid may be granted in respect of the latter sectors or activities. Malta Enterprise will ensure, by relying on appropriate means such as separation of activities or separation of accounts, that the activities in the sectors excluded from the scope of the *de minimis* Regulation do not benefit from the *de minimis* aid granted in accordance with this scheme. Only those sectors eligible for assistance under the *de minimis* Regulation will be assisted. Activities in the sectors excluded from the scope of the *de minimis* Regulation will not benefit from assistance under this aid scheme.

9.3 Cumulation

9.3.1 In terms of Article 5 of the *de minimis* Regulation, *de minimis* aid granted under this incentive may be cumulated with:

- (a) other *de minimis* aid granted in accordance with Commission Regulation (EU) 2023/2832;
- (b) *de minimis* aid granted in accordance with this Regulation may be cumulated with *de minimis* aid granted in accordance with Commission Regulations (EU) No 1408/2013 and (EU) No 717/2014 up to the relevant ceiling laid down in Article 3(2) of the *de minimis* Regulation.

9.3.2 State aid granted in accordance with this scheme shall not be cumulated with State aid in relation to the same eligible costs if such cumulation would exceed the highest relevant aid intensity or aid amount fixed in the specific circumstances of each case by a block exemption regulation or a decision adopted by the Commission. *De minimis* aid that is not granted for or attributable to specific eligible costs may be cumulated with other State aid granted under a block exemption regulation or a decision adopted by the Commission.

9.4 Publication in Central Register

9.4.1 In line with Article 6(1) of the *de minimis* Regulation, as of 1 January 2026, information on *de minimis* aid granted under this scheme shall be made publicly available in the central register at national or Union Level.

- 9.4.2 The following information shall be made public:
- the identification of the beneficiary,
 - the aid amount,
 - the granting date,
 - the aid instrument, and
 - the sector involved on the basis of the statistical classification of economic activities in the Union ('NACE classification').

10. Contacts

Further information on the scheme, as well as information and guidance on the filling in of the application form may be obtained by contacting Business First during office hours.

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