Barra minn hekk, jistipula li jkun l-ammont ta' sjieda li jiddetermina l-ammont permess li għandu jinqasam f'soċjetà u l-ammont totali ta' kreditu ta' taxxa mogħti fir-rigward ta' persuni ġuridiċi li jappartjenu għal diversi soċjetajiet se jkun limitat għall-kwoti stipulati kif imsemmi hawn fuq li jistgħu jkunu qed joperaw ukoll permezz ta' attivitajiet oħra permezz ta' impjieg għal rashom.

Ir-regolament 3 jirreferi wkoll għar-rekwiżiti li jridu jiġu ssodisfati minn kull impriża applikanti biex tikkwalifika għal tali benefiċċju.

Ir-regolament 4 jistipula li m'għandha tingħata l-ebda assistenza ulterjuri mill-Korporazzjoni wara l-31 ta' Diċembru 2030.

5. Sezzjoni Konklużiva

Dawn ir-regolamenti għandhom jitqiesu li daħlu fis-seħħ fl-1 ta' Jannar 2026. Il-perjodu ta' xahrejn (2) imsemmi fl-artikolu 3(2)(b) tal-Att dwar l-Intrapiżi ż-Żgħar (Kap. 512) ma għandux japplika peress li l-imsemmija regolamenti jaqgħu taħt ir-regolament 2(ċ) tar-Regolamenti Eżenzjonijiet taħt l-Att dwar l-Intrapriżi ż-Żgħar (L.S. 512.01). Dawn ir-regolamenti huma wkoll skont u għall-fini tar-Regolament tal-Kummissjoni (UE) 2023/2831 tat-13 ta' Diċembru 2023 dwar l-applikazzjoni tal-Artikoli 107 u 108 tat-Trattat dwar il-Funzjonament tal-Unjoni Ewropea għal għajnuna *de minimis* (ir-Regolament *de minimis*).

F'każ ta' mistoqsijiet, il-pubbliku huwa mħeġġeġ jikkuntattja lill-Korporazzjoni fuq info@maltaenterprise.com

N.B. Dawn in-Noti ta' Spjegazzjoni mhumiex maħsuba biex ikunu deskrizzjoni eżawrjenti tal-istrument legali u lanqas sostitut tiegħu jew suppliment leġiżlattiv għall-istess. Dawn in-Noti ta' Spjegazzjoni mhumiex intiżi bħala deċiżjoni awtorevoli fuq l-interpretazzjoni tal-leġiżlazzjoni.

It-8 ta' Mejju, 2026

No. 743

MALTA ENTERPRISE

Explanatory Notes[1]

Micro Invest Regulations, 2026

1. Introduction

The title of these regulations is Micro Invest Regulations, 2026, (hereinafter referred to as the "regulations").

The regulations are necessary to provide encouragement to undertakings, which include start-ups, family businesses, social enterprises, and self-employed, to invest in their business, so as to innovate, expand and develop their operations. Undertakings benefiting from this measure will be supported through a tax credit calculated as a percentage of eligible expenditure, which also covers increase in wage costs.

The regulations have been prepared by Malta Enterprise (hereinafter referred to as "the Corporation"), and the enforcement of such legislation will be undertaken by the Corporation.

2. Summary and Background

The intention and scope of the implementation of this legislative framework is to provide a new micro invest scheme in view that the current scheme expired on the 31st December 2025.

[1]These Explanatory Notes are for the purpose of and in accordance with article 3(2)(c) and Schedule III of the Small Business Act (Cap. 512).

The Corporation may approve a tax credit equivalent to up to 65% of eligible expenditure in favour of each applicant undertaking. An additional bonus of 20%, which is equal to 85% tax credit, applies to undertakings operating from Gozo and additionally it also provides for a limitation that for any three (3) year term, a tax credit of up to €65,000 for each applicant undertaking may be granted by the Corporation and furthermore specifies the categories of undertakings that are entitled for a further additional amount of €20,000.

3. Overview of the Structure of the Instrument

The regulations consists of the following four (4) regulations:

Regulation 1: Citation and commencement;

Regulation 2: Interpretation;

Regulation 3: Assistance to eligible undertakings;

Regulation 4: Deadline for submission of application.

4. Commentary on Parts and Regulations

Regulation 3 stipulates that the assistance provided by the Corporation to an undertaking shall be in the form of a tax credit and such tax credit may be approved by the Corporation equivalent to up to 65% of eligible expenditure in favour of each applicant undertaking who are carrying out their respective operations from Malta, and furthermore, an additional bonus of 20%, which is equal to 85% tax credit, shall be applied to undertakings operating from Gozo.

It also provides for a limitation that for any three (3) year term, a tax credit of €65,000 for each applicant undertaking may be granted by the Corporation and furthermore states the categories of undertakings that are entitled for a further additional amount of €20,000.

Furthermore, it lays down that it would be the amount of ownership that determines the permitted amount that is to be divided in a partnership and the total amount of tax credit granted with respect to legal persons belonging to various partnerships will be limited to the quotas stipulated as mentioned above who may additionally be operating by way of other activities via self-employment.

Regulation 3 also refers to the requisites that are required to be satisfied by each applicant undertaking to qualify for such a benefit.

Regulation 4 stipulates that no further assistance shall be granted by the Corporation after the 31st December 2030.

5. Concluding Section

These regulations shall be deemed to have come into force on the 1st January 2026. The two (2) month period referred to in article 3(2)(b) of the Small Business Act (Cap. 512) shall not apply since the said Regulations fall under regulation 2(c) of the Small Business Act (Exemptions) Regulations (S.L. 512.01). These regulations are also in accordance with and for the purpose of 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).

In case of queries, the general public is encouraged to contact the Corporation on info@maltaenterprise.com

N.B. These Explanatory Notes are not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement thereto. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation.

8th May, 2026