

For office use only

ARM No:
Application No:
Date of Receipt:
Date of Confirmation of special tax status:

# High Net Worth Individuals Non-EU/Non-EEA/Non-Swiss Nationals APPLICATION FORM

## Data Protection

The Inland Revenue Department 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 Inland Revenue Department unless the law permits us to.

The Inland Revenue Department treats your personal information in accordance with the Data Protection Act 2001 (Cap 440) 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, Inland Revenue Department, Floriana FRN0170. In such requests, kindly quote your income tax registration number, your name and address and other relevant data to identify your case.

# Personal Details of the Applicant

**Personal details:**

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<b>Surname</b>	
<b>Maiden Surname</b>	
<b>Forename(s)</b>	
<b>Any previous name(s) by which you have been known</b>	
<b>Gender</b>	<input type="checkbox"/> Male <input type="checkbox"/> Female
<b>Date of Birth</b>	
<b>Place of Birth</b>	
<b>Nationality<sup>1</sup></b>	
<b>Marital Status</b>	
<b>Date of Marriage</b>	
<b>Father's Name</b>	
<b>Mother's Name and Maiden Surname</b>	
<b>Passport/Identity Card</b>	
<b>Number</b>	
<b>Place of Issue</b>	
<b>Date of Issue</b>	
<b>Tax Identification No in Country of Previous Residence</b>	
<b>Country of Previous Residence</b>	

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<sup>1</sup> This application form is not applicable to applicants who have an EU passport

# Dependents' Details

**a) Details of Applicant's Spouse**

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<b>Surname</b>	
<b>Maiden Surname</b>	
<b>Forename(s)</b>	
<b>Any previous name(s) by which you have been known</b>	
<b>Gender</b>	<input type="checkbox"/> Male <input type="checkbox"/> Female
<b>Date of Birth</b>	
<b>Place of Birth</b>	
<b>Nationality</b>	
<b>Marital Status</b>	
<b>Date of Marriage</b>	
<b>Father's Name</b>	
<b>Mother's Name and Maiden Surname</b>	
<b>Passport/Identity Card</b>	
<b>Number</b>	
<b>Place of Issue</b>	
<b>Date of Issue</b>	
<b>Tax Identification No in Country of Previous Residence</b>	
<b>Country of Previous Residence</b>	

**b) Details of applicant's/ spouse's children**

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	Surname	Forename	Nationality	Date of Birth
1				
2				
3				
4				
5				

# Qualifying Property (where applicable)

**a) Details of Qualifying Owned Property**

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Address:

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

**b) Details of Qualifying Rented Property**

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Address:

Property Name/No	
Street	
Locality	
Post Code	
Date of Lease Agreement	
Rent per annum	

**c) Details of family members other than applicant residing in Qualifying Property**

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	Surname	Forename	Relationship to Applicant
1			
2			
3			
4			
5			

APPLICATION FORM – Part 4

# Authorisation of Registered Mandatory

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I, \_\_\_\_\_ (enter name), authorise \_\_\_\_\_ (enter tax representative name) identified by the Commissioner of Inland 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 High Net Worth Individuals Rules.

**Date**

**Full Name**

**Signature of applicant**

APPLICATION FORM – Part 5

# Supplementary Information

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Please give any other details and information you consider necessary


APPLICATION FORM – Part 6

# Residence Option

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I, the undersigned, do hereby declare that I:

- have no intention of becoming a long-term resident and I intend to not spend more than nine months in Malta in any calendar year;
- intend to become a long term resident and intend to become a party to the qualifying contract

**Date**

**Full Name**

**Signature of applicant**

# Declaration by Authorised Registered Mandatory

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 long-term resident and falls under one of the following categories, as indicated in Part 6 above (tick one of the below):
  - has no intention to become a long term resident and will not reside in Malta for more than 9 months in a calendar year; or
  - intends to become a long term resident.
- (c) is not a person who benefits under the Residents Scheme Regulations or the Highly Qualified Persons Rules;
- (d) is in receipt of stable and regular resources which are sufficient to maintain himself and his dependents without recourse to the social assistance system 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 not domiciled in Malta and that he does not, within 5 years from the date of application, intend to establish his domicile in Malta;
- (h) is a fit and proper person;
- (i) is fluent in one of the official languages of Malta; and
- (j) is a third country national and is not a Maltese national.

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 of Inland 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 €6,000 for the processing of this application is not refundable even in those instances where the Commissioner of Inland 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 of Inland Revenue of any material changes in circumstances that may lead to a breach of the conditions for eligibility.

**Date**

**Full Name**

**Signature of Authorised  
Registered Mandatory**

# Documentation Check

The following check list may be used to help you confirm that all the required documentation has been attached to this application form.

- Two recent passport size photographs certified by a notary or lawyer
- A certified true copy of the relevant pages of the passport of each family member mentioned in this application (Part 3 above)
- Original full birth certificate for each family member indicated in the application form (see note 2)
- Original full marriage certificate, where applicable (see note 2, 3)
- Conduct certificate/s issued by the country in which the applicant was last resident (see note 2, 4)
- Certified true copy of Lease Agreement or Deed of Purchase of Qualifying Property (where applicable)
- Certified true copy of insurance policy covering applicant and all dependents
- Certified true copy of a valid travel document
- Bank draft with the payment of the administration fee for processing of this application
- Questionnaire in connection with the High Net Worth Individuals Rules

In the case of Option 1 (indicated in Part 6 above):

- A copy of the Schengen Visa (if the applicant is already in possession at the time of application)
- A copy of the long stay or “national” visa issued by the Central Visa Unit (if the applicant is already in possession at the time of application)
- A copy of the residence permit issued for a period of one year by the Directorate Citizenship and Expatriate Affairs for third country nationals who are exempt from the requirement to be in possession of a visa when crossing external borders of the Member States (if the applicant is already in possession at the time of application)

In the case of Option 2 (indicated in Part 6 above):

- A copy of the residence permit issued by the Directorate Citizenship and Expatriate Affairs

## General Notes

Note 1: The application and the necessary supporting documentation are to be submitted to the International Taxation Unit, MFSA Building, Notabile Road, Attard, BKR 3000. The envelope should clearly be marked as ‘Application: High Net Worth Individuals’.

Note 2: Any public documents executed in the territory of a country other than Malta 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 5<sup>th</sup> 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).

Note 3: A copy of the marriage certificate is required in the case of a married individual.

Note 4: (i) A conduct certificate is required for any individual mentioned in the application form who is over 18 years of age, specifically making mention of any criminal convictions and / or ongoing criminal proceedings in respect of any family member mentioned in Part 3 above.

(ii) If the conduct certificate indicated above does not show the information mentioned in Note 3 (i) above, and the applicant is aware of such information, such applicant needs to make a Declaration on Oath before Commissioner for Oaths.

(iii) 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.