

MALTA

<p>Especially after its accession into the EU in 2004, Malta has developed into a dynamic and fast growing financial centre with over 50 double tax treaties. Malta's location is ideal for conducting international business and it offers various advantages. It is an English speaking jurisdiction with economic stability.</p>	
Currency :	Any
Language:	English
Type of law:	Civil law and Common law
Type of company:	Limited liability Company
Principal Corporate Legislation:	The companies Act(1995)
Uses:	Holding Securities, intellectual property, immovable property , for commercial and trading activities, shipping, IO Gaming, securitisation, financing among others
Trading Restrictions:	None
Company Name:	Restrictions: similar or identical to existing company name
Language of legislation and corporate documents	English
Taxation:	Participation Exemption for holding companies and a law effective tax of up to a maximum of 5 % on trading activities
Annual license fee:	Annual fee of EUR270 payable to the Registrar of Companies
Double Tax Treaty Network:	Party to double tax treaties with more than 50 countries and includes all EU Member states , North African Countries and Members of the Commonwealth
Registered Agent/Office:	Must maintain a registered office address in Malta
Shareholders:	Minimum number :Two Publicly accessible records: Yes
Disclosure of Beneficial Owner:	Not publicly available
Directors:	Minimum of one director Location of meetings: Anywhere
Secretary :	Local or qualified: No restrictions

Share capital:	Permitted currency: Any Minimum capital requirement: EUR 1,800 Shares can be held on a fiduciary capacity
Annual Reporting :	Must file Annual Return and Audited Annual Financial Statements