



Filmography

Picturesque scenery, peerless heritage, unique film destination.

Why Malta?

- Excellent film production base at the centre of the Mediterranean, offering various filming locations, including one of the world's largest water tank facilities with a natural sea horizon as a backdrop.
- Multi-disciplinary human resources proficient in the English language capable of providing film servicing.
- Host to several foreign films including; Gladiator, Troy, Agora, The Count of Monte Cristo, U-571, Captain Philips, World War Z, The Da Vinci Code and Munich.
- Host to several television series including the renowned Game of Thrones and Sinbad.
- Host to various commercials and documentaries.
- Government allocation of annual budget for film co-productions.
- Cash rebates of up to 25% of eligible expenditure to filmmakers for productions satisfying a cultural test, and an additional 2% if the production features Malta culturally.
- Malta Tourism Authority offers financial assistance for film and television productions filmed in Malta and depicting Malta directly.
- Possibility of certain production costs being covered directly by the Malta Tourism Authority.

VAT Treatment

Productions of a foreign film, TV series, animation, commercial or documentary being shot in Malta, can benefit from certain specific VAT refunds in respect of:

- Input VAT incurred on hotel accommodation or property rental utilised directly in the production;
- Input VAT incurred on fuel consumed by vehicles, commercial or otherwise, utilised directly in the production;
- Input VAT incurred on the cost of taxis and car hire relative to the production;
- Input VAT incurred on the cost of materials used for the purpose of the production which would not be otherwise recoverable.

Refund claims are affected within 5 months from the due date of submission of the VAT return or from the date submitted.

Personal Tax

- Film directors, actors, and front of camera performers who are not resident or domiciled in Malta are subject to a maximum final tax rate of 10% on income arising from the production in Malta.
- Persons who are not resident or domiciled in Malta, employed with a film production company or with a company offering its services to a film production company are subject to a final tax at a maximum rate of 15% on employment income arising in Malta.

Baker Tilly Malta

Baker Tilly Malta, through the expertise of our professional staff within the sector, is able to deliver the following services related to the industry:

- Advice on tax and other issues in connection with the film industry;
- Assistance in registering for VAT and preparation of VAT returns;
- Assistance with payroll and other employment related services;
- Liaising with the Maltese authorities as and when required;
- Accounting, audit and tax services.

www.bakertillymalta.com

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