



Aircraft Registration

The sky is in reach, so is your success.

Why Malta?

- The Aircraft Registration Act, 2010 enacted to support a successful aviation register and with the ratification of the Cape Town Convention, make Malta one of the most competitive jurisdictions in Europe for aircraft registration.
- Possibility of registering an aircraft while it is still under construction, provided it is uniquely identifiable.
- The Malta Aircraft Register caters for private, corporate and commercial aircraft.
- The Malta Aircraft Register operates under a well-regulated air safety and airworthiness regime in compliance with European Air Safety Agency (EASA) standards, and recognised with a Category 'I' rating by the United States F.A.A.
- Possibility of registering a mortgage in the Aircraft Register to secure debts.
- Modern trends in ownership, such as fractional ownership and ownership through trust structures.
- Accelerated depreciation for aircraft and aircraft equipment.
- No withholding tax on lease payments.
- Corporate tax incentives upon distribution of dividends.
- Extensive network of double taxation treaties.

www.bakertillymalta.com

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Registration and Eligibility

In terms of the Aircraft Registration Act, an aircraft may be registered by the following qualified persons:

- An owner operating the aircraft;
- An owner of an aircraft under construction/temporary inoperative;
- An operator under temporary title (e.g. lease);
- A buyer under a conditional sale or title reservation agreement authorised to operate the aircraft;
- A trustee for the benefit of qualified persons;
- Any citizens of EU member states, EEA states or Switzerland, provided that such individuals have a place of residence or business in the aforementioned locations;
- Any undertakings formed in accordance with the law and having their registered office or principal place of business in EU member states, EEA states or Switzerland;

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:

- Assistance and implementation of tax efficient ownership structures;
- Assistance in determining alternative financing structures for aircraft leasing;
- Advice on tax and other related issues in connection with aviation leasing and financing;
- Assistance in the registration of aircraft in Malta;
- Assistance in registering for VAT and preparation of VAT returns;
- Liaising with the Maltese authorities as and when required;
- Accounting, audit, tax and company secretarial support services.