



# 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](http://www.bakertillymalta.com)

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