

Malta

Table MT.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.3	13.8	13.3	13.4	13.5	13.0	12.6	12.8	12.0	12.2	12.2	12.8	12.2	19	1.6
VAT	7.3	7.4	7.3	7.0	7.5	7.3	7.3	7.3	6.7	6.8	7.0	7.4	7.0	21	0.9
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	20	0.0
Taxes on products, except VAT and import duties	6.3	5.7	5.3	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.6	4.8	4.6	8	0.6
Other taxes on production	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	25	0.1
Direct taxes	12.8	12.2	12.9	12.1	12.5	12.9	13.3	13.3	12.5	13.3	13.7	13.4	13.8	7	1.9
Personal income taxes	5.9	5.7	6.3	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.7	7.2	7.4	12	1.0
Corporate income taxes	6.0	5.8	5.8	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	3	0.8
Other	0.9	0.7	0.8	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.7	0.7	11	0.1
Social contributions	5.6	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.1	5.3	5.2	24	0.7
Employers'	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	23	0.3
Households'	3.1	3.1	3.1	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.8	2.8	23	0.4
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	32.7	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.6	31.0	31.4	31.3	22	4.2
B. Structure by level of government															
as % of total taxation															
Central government	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	1	4.2
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	:	:	:	:	:	:	:	:	:	:	:	:	:		
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	8	0.0
C. Structure by economic function															
as % of GDP															
Consumption	13.0	12.8	12.5	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.3	11.7	11.3	20	1.5
Labour	10.0	10.0	10.5	9.9	10.8	10.8	10.9	10.7	9.9	10.5	10.7	11.4	11.8	25	1.6
of which on income from employment	9.1	9.1	9.4	8.9	9.7	9.7	9.7	9.5	8.8	9.3	9.4	10.0	10.6	26	1.4
Paid by employers	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	24	0.3
Paid by employees	6.6	6.5	6.9	6.4	7.1	7.1	7.1	7.0	6.4	6.9	7.0	7.6	8.2	17	1.1
Paid by non-employed	1.0	0.9	1.1	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.3	1.1	17	0.2
Capital	9.6	8.9	8.8	9.1	8.2	8.4	8.6	8.8	8.5	8.9	9.0	8.4	8.2	8	1.1
Income of corporations	6.0	5.9	5.9	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	3	0.8
Income of households	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.1	25	0.0
Income of self-employed	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.8	15	0.1
Stock of capital	2.2	1.7	1.5	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.6	1.7	1.6	14	0.2

Table MT.1: Tax Revenue (continued)

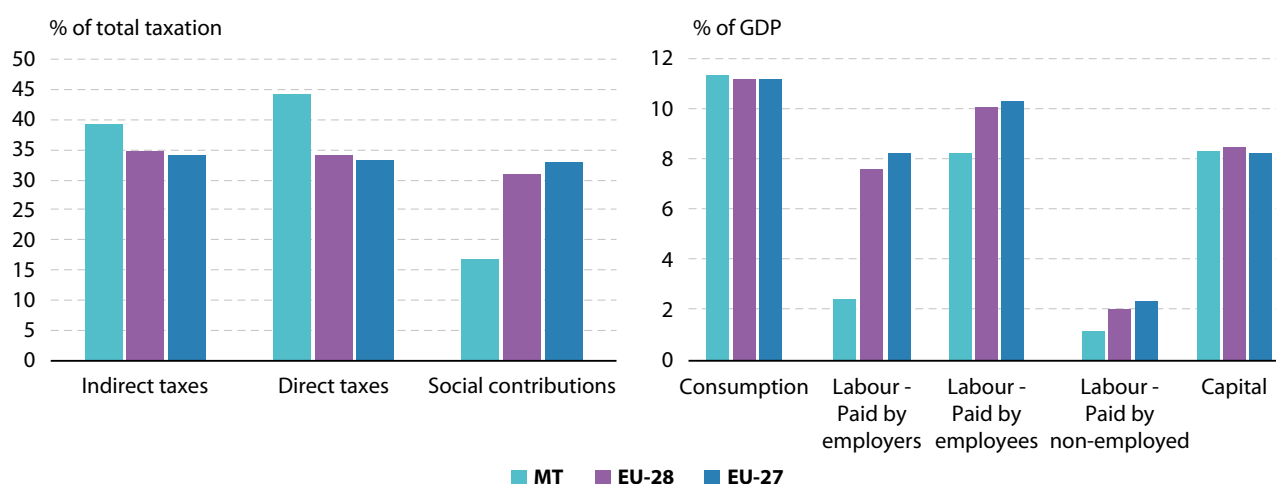
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.5	3.2	3.1	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.6	2.6	2.6	14	0.3
Energy	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.3	1.3	1.3	26	0.2
of which transport fuel taxes	1.5	1.2	1.2	1.2	1.3	1.2	1.0	1.0	1.0	1.0	1.1	1.1	1.0	24	
Transport	1.6	1.6	1.5	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0	2	0.1
Pollution and resources	0.25	0.27	0.21	0.15	0.16	0.13	0.15	0.19	0.22	0.18	0.22	0.23	0.24	2	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	12	0.2
Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Other taxes on property	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	6	0.2
F. Implicit tax rates															
%															
Consumption	17.0	17.1	16.9	16.4	16.6	16.2	16.3	17.4	17.4	17.7	18.4	18.8	17.9	17	
Labour	20.9	21.0	21.5	21.2	21.9	21.9	22.3	22.3	21.4	21.6	22.3	23.5	24.6	27	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure MT.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table MT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Unincorporated businesses/Self employment income		
Reduction in the tax payable on profits derived by quarry owners from the use of their quarry for the disposal of construction material.	Rate decrease	Announcement: 14-10-2019 Legislation: 4-5-2020 In force from: 1-1-2020
Reduction in the tax payable on the first EUR 100 000 gross profits derived from an assignment of rights acquired under a promise of sale and purchase agreement	Rate decrease	Announcement: 12-5-2020 Legislation: 12-5-2020 In force from: 1-1-2020
Other excise duties		
Excise duty on petroleum products	Rate decrease	Announcement: 08-06-2020
Transaction taxes (movable and immovable property)		
Reduced rate of stamp duty for transfers of property	Rate decrease	Announcement: 08-06-2020 In force from: 01-06-2020
Reduced rate of tax applicable on the transfer of property	Rate decrease	Announcement: 08-06-2020 Legislation: 15-6-2020 In force from: 01-06-2020
Other taxes		
Tax deferral scheme - Provisional tax, Employee taxes, maternity fund payments and social security contributions, social security contributions of self-employed persons and Value Added Tax Period covered: Provisional tax, social security contributions of self-employed persons and Value Added Tax which fall due in March up to and including August 2020; Employee taxes, maternity fund payments and social security contributions which fall due in March up to and including June 2020 Settlement period: Eligible taxes to be settled by the 31st May 2021 Benefit: No interest or penalties to be charged in respect of eligible taxes that would have been deferred in terms of this scheme.	Neutral	Announcement: 20-03-2020 In force from: 01-03-2020