

# 9 REASONS TO CHOOSE 9H

*Why should owners register their aircraft in Malta?*

1

**Location** - As a member of the EU, Malta is considered an 'onshore' jurisdiction with offshore benefits. As the heart of the Mediterranean, it is within easy reach of Europe, North Africa and the Middle East and is also within a European time zone.

2

**Taxation** - Malta offers attractive local fiscal incentives, including a low corporate tax system and a full imputation tax system. It offers no withholding tax on lease payments where the lessor is not tax resident in Malta. Aircraft are not subject to stamp duty.

3

**Framework** - Malta has a comprehensive legal and statutory framework for aircraft registration. Its robust legislative environment and extensive double tax treaty network make it the perfect location to do business.

4

**Flexibility** - The Malta Aircraft Registration Act 2010 offers significant flexibility for owners. Not only does it accept both private and commercial aircraft, but aircraft can also be owned and operated anywhere in the world. Furthermore, it recognises fractional ownership and allows for the registration of aircraft in production or not in service. There are no restrictions in respect of the age of an aircraft nor any maximum weight limitations.

5

**Growth** - The Malta Aircraft Registry has experienced significant growth in recent years. The Government continues to be proactive in developing the sector, with many professionals in the industry praising its 'can do' attitude.

6

**Standards** - The Malta aircraft registry requires some of the world's highest safety standards and regulations. It regulates the registration and enforcement of aircraft mortgages and has implemented the Cape Town Convention on International Interests in Mobile Equipment and its Aircraft Protocol into Maltese Law, making it compliant with international standards.

7

**Expertise** - Malta is home to a vast number of service providers and suppliers, offering a range of services from CSPs with aircraft ownership solutions to aircraft managers and operators, aircraft and engine maintenance and repairs, aircraft training and other ancillary support services.

8

**VAT** - As a member of the EU, Malta is the perfect jurisdiction for strategic VAT importation. Aircraft registered on the Malta Aircraft Register can enjoy free circulation within the EU, which allows for tax-free commercial operations.

9

**Cost-effective** - The procedure to register an aircraft in Malta is efficient, simple and is relatively low in cost.

The team at Sentient offer years of experience and a comprehensive understanding of the ownership, registration and management of private and commercial aircraft. Our services include:

- Bespoke Aircraft Structures
- Statutory Administration Services
- Provision of Officers
- Acquisition and sale of aircraft
- Aircraft registration
- VAT registration, administration & compliance
- Tax compliance
- Bookkeeping & Accounting
- AOC Consultancy
- Project Management
- Coordination of legal, tax & VAT advice
- Facilitation of Finance & Insurance
- Crewing services

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