

AVIATION

FACTSHEET

AVIATION IN MALTA

Following recent regulatory developments, Malta's aviation sector has experienced substantial growth over the past decade. Thanks to the Maltese government implementation of forward-looking strategies, including favourable legislation and fiscal incentives, Malta managed to position itself as a leading aviation hub attracting major international players to establish a presence on the island. Today, the Maltese aircraft register boasts over 900 aircrafts and 50+ Air Operator Certificate (AOC) holders.

This expansion of the Aviation sector has been driven in large part by the Malta Aircraft Registration Act, alongside Malta's adoption of the Cape Town Convention on International Interests in Mobile Equipment and the Aircraft Protocol. These legal instruments have laid a strong foundation for growth and are key developments that continue to be highly regarded by aviation financiers and stakeholders. .

Complementing this are Malta's well-established **Maintenance, Repair and Overhaul (MRO) services, reputable flight training organisations, and a growing presence of aviation software developers and Unmanned Aerial Vehicle (UAV) initiatives**, all contributing to a comprehensive and attractive aviation ecosystem.

Malta's strategic location, EU membership, and a highly skilled, English-speaking professional workforce, including experts in law, accounting, VAT, and audit further enhance its appeal to aviation stakeholders by providing a well-rounded, business-friendly environment tailored to the industry's needs.

OUR AVIATION SERVICES

- Registration of pleasure and commercial aircrafts
- Establishing and enforcing security interests over Malta registered aircraft
- AOC Applications
- Customs Importation
- Assistance with Sale & Purchase Transactions
- VAT Regularisation
- Transfer of ownership, deletion and re-flagging of aircrafts.
- Liaising with Maltese authorities (Transport Malta) regarding registration paperwork, approvals, licences.
- Ensuring compliance with international conventions and regulatory requirements.
- Drafting & reviewing contracts: sale/purchase, leasing etc.



AIRCRAFT REGISTRATION IN MALTA

Our Aviation Desk offers end-to-end legal support in all aspects of aircraft registration in Malta. We also assist clients with Air Operator Certificate and Operating Licence applications submitted to the Civil Aviation Directorate.

Malta's National Aircraft Register functions as an Operator Register, allowing for aircraft to be registered under the Aircraft Registration Act.

Malta is also a party to the **Cape Town Convention on International Interests in Mobile Equipment** and its Aircraft Protocol, offering robust legal protections for international financiers and lessors.

The Benefits of the Malta Register include:

- Recognition of fractional ownership interests of aircraft
- Registration of commercial aircraft, private aircraft and aircrafts under construction or aircraft temporarily not being operated or managed
- Registration of Irrevocable De-Registration and Export Power of Attorney
- Extensive tax treaty network with over 70 jurisdictions
- No withholding tax on lease payments where the lessor is not a tax resident of Malta
- Competitive direct and indirect tax opportunities for aircraft leasing structure such as including tax depreciation and partial shareholder tax refunds
- Full visibility of persons holding rights and interests in an aircraft
- Exemption from Fringe Benefits Rules of the private use of aircrafts, subject to a number of conditions
- Competitive Social Security rates

No restriction in terms of nationality of shareholders, director and employees of owning companies.



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