

Aid-Scheme Table

<u>Scheme Name</u>	<u>Purpose</u>	<u>Grant aid</u>	<u>Target Enterprises</u>	<u>Operated by</u>	<u>Important limitations</u>	<u>Applicable period</u>	<u>Application Deadlines</u>	<u>Guidelines link</u>
Access to Employment	Aid to employers to employ persons who are currently: unemployed, single parents who is not in full time employment, disability persons who are not in full time employment	Grant based on various weekly flat rates depending on the type of persons employed	Any legal form	Jobsplus	Grant available on employment of disadvantaged persons such as unemployed and disabled.	Employment till end September 2020	End August 2019	https://jobsplus.gov.mt/schemes-/jobseekers/a2e-scheme
SME Consultancy Services	Aid consultancy expenditure either: -To assess, evaluating and review systems in being more competitive and efficient -To access investment initiatives aimed for future growth and in rendering the Undertaking more competitive	80% of eligible cost (maximum €4,000)	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)		Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/SMEConsultancyServicesGrantScheme/Pages/SME-Consultancy-Services-Grant-Scheme.aspx
e-Commerce	Support in the development of website and/or mobile application that permit online sales and online payment	50% of eligible cost (maximum €5,000)	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)		Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/e-CommerceGrantScheme/Pages/e-Commerce-Grant-Scheme.aspx
SME Internationalisation	Support the participation in International Business promotion Fairs held outside Malta. The Participation should include having a stand at the fair promoting the Undertaking products and/or services.	50% of eligible cost (maximum €10,000)	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)		Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/SMEInternationalisationGrantScheme/Pages/SME-Internationalisation-Grant-Scheme.aspx
SME Diversification and Innovation	Support of investment by SMEs to adapt and become more resilient and address market challenges whilst offering timely support to nurture the right environment towards the potential future business growth of the enterprise.	50% of eligible cost (maximum €200,000)	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)		Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/SME-Diversification-and-InnovationGrantScheme/Pages/SME-Diversification-and-Innovation-Grant-Scheme.aspx

SME Growth	Assists SMEs to implement established growth strategies. The investment should related to the increase in the capacity of an existing establishment, or the setting up of a new establishment. Investment should result in the growth of the Undertaking, and an increase in the number of employees (full-time equivalent) employed by the Undertaking	Up till 31/12/17 35% (micro & Small) 25% (medium) of eligible cost. Maximum of €500,000 As from 01/01/2018 30% (micro & Small) 20% (medium) of eligible cost. Maximum of €500,000	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)	Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/SmallME%20Growth%20Grant%20Scheme/Pages/SmallME-Growth-Grant-Scheme.aspx
Start-up Investment	Assists start-ups established for less than 3 years, to part-finance initial productive investment cost to implement their business growth strategies in order to facilitate their future.	50% of eligible cost (maximum €300,000)	Any legal form	Measures & Support Division (Ministry for European Affairs & Implementation of Electoral Manifesto)	Eligible cost till 31 December 2020	31 December 2020	https://businessenhance.gov.mt/en/schemes/Start-upInvestmentGrantScheme/Pages/Start-up-Investment-Grant-Scheme.aspx
Investment Aid for high-Efficiency Cogeneration	Investment in cogeneration equipment (i.e. energy efficient solutions that simultaneously generate thermal energy & electrical and/or mechanical energy). The energy generated from this equipment must be used by the undertakings for their direct operation activities.	45-65% of eligible cost (maximum €15,000) depending on the size of the undertaking	Companies, Partnerships	Malta Enterprise	Eligible equipment must be very technically specific as mentioned in the guidelines	Eligible cost till 1 March 2019	Before cost is incurred https://www.maltaenterprise.com/support/investment-aid-high-efficiency-cogeneration
Business Development and Continuity	Aid to facilitate value adding projects that are expected to contribute to the regional development of Malta and to support existing undertakings sustain operations during restructuring.	Various aid depending on the following actions: reallocation cost of key personnel; temporary secondment of personnel; reallocation cost of assets; claim for utility expenses & professional fees; Wage costs In Total over a period of 3 fiscal years the aid cannot exceed €200,000	No legal form is mentioned. Priority undertakings involved : Manufacturing operations; Providers of Industrial Services; Creative Enterprises; Developers of Digital Media; Activities linked to Life Sciences	Malta Enterprise		Eligible cost till 31 December 2020	Before cost is incurred. Malta Enterprise issues 'Incentive Entitlement Certificate' if application is approved https://www.maltaenterprise.com/support/business-development-and-continuity

Investment Aid tax Credits	Investment (tangible & intangible assets) for the setup of new establishments and expansion of existing businesses	Small undertakings - 35% of qualifying expenditure, Medium undertakings - 25% of qualifying expenditure, Large undertakings - 15% of qualifying expenditure, Hotels - 25% of qualifying expenditure	Manufacturing, IT, Call centres, R&D, Eco innovation, Biotechnology, Pharmaceuticals, Filming & Audio-visual productions, Tertiary Education, Health care services, Freeport and Logistics Operation, Hotels & guest houses, Knowledge intensive business services, Cultural restoration, Industrial packaging	Malta Enterprise	The following operations are not eligible: Sale by retail, non value assign processes, catering. For leased Land and buildings it must be leased for at least 5 years after the completion date For leased plant & machinery the lease must be in the form of finance lease	Eligible cost till 31 December 2020	Before cost is incurred. Malta Enterprise issues 'Incentive Entitlement Certificate' if application is approved	https://www.maltaenterprise.com/support/investment-aid-tax-credits-2014-2020
Start Up Finance	Loans to finance innovative Start-up undertakings (established less than 5 years) that demonstrates a viable business concept	Loan to purchase of tangible assets up to €200,000, Loan for pre-approved crowdfunding campaign up to €50,000 Subsidised interest rates Year 1-5 ECB base rate +3% Year 6-7 ECB base rate +4% Year 8-10 ECB base rate +5% Year 10+ ECB base rate +6%	Legal form shall be limited liability company, partnership en nom collectif or en commandite. Activity areas must be: manufacturing, IT, Digital Media, Communications, R&D, Technical innovation, Industrial & Product Design, Bio Technology, Pharmaceuticals, Life Sciences, Audio visual & creative media investment	Malta Enterprise		Eligible cost till 31 December 2020	Within 36 months from the start up date	https://www.maltaenterprise.com/support/start-up-finance-2017-2020
Soft loans	Loans to finance investment in projects of manufacturing enterprises. The investment shall contribute to development of the economy	Loans up to 75% of the qualifying expenditure Interest shall be at least to the minimum discount rate established by CBM less 2.5%	No particular areas however manufacturing enterprises tend to be preferred	Malta Enterprise		Open call	The application should be processed and approved before the works commence	https://www.maltaenterprise.com/support/soft-loans
Allocation for Industrial space for small business activities	Assisting small business activities with industrial space.	Rent of €4.08 per annum per square metre for the first 3 years. Maximum rate of €9.32 per square metre per annum for the next 13 years. Subsequent years adjusted according to the Housing index of inflation	Manufacturing, assembly, repair, preservation & maintenance of any goods, installation, inspection or testing of plant machinery & equipment, recycling or treatment of waste equipment. Rending of services of an industrial nature. Fisheries or large scale aquaculture. Agriculture. Rending of service by a company to non-residents. Export of goods and services produced. R&D programmes. Operations as per Malta Freeport Act. Operation of catering establishments, guesthouses, hotels. Provision of specific ancillary services	Malta Enterprise		Open call	Open call	http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=loom&itemid=8799

Catering Capacity Building	Assist licenced hospitality & catering establishments engaging specific qualified chef to support in capacity building, innovation and in the development of operations	Tax credit of 75% of the eligible cost up to a maximum of €10,000	Licenced catering establishments employing at least 5 full time employees at application date	Malta Enterprise	Only eligible undertakings operating in Specific NACE Codes as mention in the guidelines Specific academic certifications in order to be considered as qualifying chef	Eligible costs Until 31 Dec 2018	Before 31 December 2018	https://www.maltaenterprise.com/support/catering-capacity-building
Interest rate Subsidies	Support to subsidise interest for finance obtained from banks or licenced financial institutions to invest in projects by manufacturing enterprises. Such measure is to make up for finance not obtained through soft loans from Malta Enterprise. The investment shall shall contribute to development of the economy	Interest shall be at least to the minimum discount rate established by CBM less 2.5%	No particular areas however manufacturing enterprises tend to be preferred	Malta Enterprise		Open call	The application should be processed and approved before the works commence	https://www.maltaenterprise.com/support/interest-rate-subsidies
Micro Guarantee Scheme 2017-2020	Guarantee by Malta Enterprise granted small businesses to obtain finance from bank or licenced financial institutions for carrying out new investment projects to achieve growth and development. Eligible costs consist of purchase of tangible assets, purchase of intangible assets, Wages, Working capital.	Overall Guarantee up to 70% on new loans undertaken to finance eligible investment Loans shall not exceed €100,000 (Family Business not exceeding €500,000) The maximum value of guarantee shall not exceed €50,000 which may increased by €20,000 per full time employee at time of application Maximum guarantee capping is 50% but may be increased is the undertaking operates in specific areas as mentioned in the guidelines. Investment shall be implemented within 24 months from the first drawdown of the guaranteed loan. Loan repayment shall not exceed 10 years.	All undertakings (irrespective of legal form) classified as small	Malta Enterprise	Ineligible costs are: 1) Purchase of works of art, antiques and any other assets not directly related to the trade and business; 2) Purchase of road freight transport vehicles; 3) Immovable property	Till 31 December 2020	The application should be processed and approved before the works commence	https://www.maltaenterprise.com/support/micro-guarantee-scheme-2017-2020

Rent Subsidy	This scheme supports small undertakings engaged in manufacturing activities that require industrial space as a temporary, or permanent solution to:	Maximum aid of €20,000 over a two year period. Maximum limitation of €10,000 over any period of 12 months Maximum limitation of €50 per square metre per annum	Small undertakings of any form engaged in manufacturing, maintenance and repairs or motor vehicles, washing and dry cleaning of textile and fur products	Malta Enterprise	Aid is not granted for: 1. Property rented out from related parties; 2) Public property; 3) Showrooms, display areas and similar	Till 31 December 2019	Not later than 31 October 2019	https://www.maltaenterprise.com/support/rent-subsidy
Innovation Aid for SMEs	Incentives in the form of tax credits to recover part of the costs incurred for the hire of highly qualified personnel from large undertakings and research and knowledge-dissemination Organisation	Overall tax credits capped at 50% of costs related to secondment of highly qualified personnel for a maximum period of 24 months.	Any type of undertakings	Malta Enterprise		Till 31 December 2020	Before 31 December 2020	https://www.maltaenterprise.com/support/innovation-aid-smes
Research and Development Projects	Incentive measure to allow companies to claim tax credits on costs incurred directly or indirectly in carrying out an R&D project or projects relevant to the company's trade. Eligible projects should seek	Tax credits up to 25% of eligible expenditure Percentage will increase by 10% for medium sized enterprises Percentage will increase by 20% for small sized enterprises	Limited liability companies whose main line of business is not that of conducting R&D activities under contractual agreement to third parties	Malta Enterprise		Till 31 December 2020	Not mentioned	https://www.maltaenterprise.com/support/aid-research-and-development-projects-tax-credits
		Tax credit up to 45% of eligible expenditure for operations in Malta Tax credit up to 65% of eligible expenditure for operations in Gozo			Specific criteria to claim additional persons employed during the period. Some categories of Motor Vehicles are excluded			
Micro Invest	Encourages investment to innovate, expand and develop operations	Maximum tax credits obtained in 3 consecutive fiscal years is €30,000 or €50,000 for Gozo start-ups, Female -Owned undertakings and Family Business	Any legal form of undertakings who has invested in the purchase of equipment or employed additional employees	Malta Enterprise	The following are some of the exclusions from benefit: 1)Purchase of immovable property; 2) Acquisition of works of art, antiques and any assets that are not directly related to the trade and business of applicant; 3) Operating costs; 4) Director's fees, 5) Spare parts and maintenance costs, 6) Any invoice less than €200, 6) Rental of leased equipment	Till 31 December 2020	For each fiscal year different deadlines apply, but late submissions are accepted till 13 or 15 December of the following year	https://www.maltaenterprise.com/support/micro-invest

Trade Promotion	Support undertakings for promotional costs (including participation in fairs) incurred outside Malta to establish new markets or to introduce new service or product in an existing international market.	Grant Up to 50% of eligible cost	Any legal form of undertakings	Malta Enterprise	For participation in fairs the only eligible costs are: rental of space; subcontracted stand construction services; rental of display aids; design and printing for promotions material during the fair, travel and per diem cost covering 1 representative, travel only of another representative, wifi connection during the event, administration charges related to the setting up of the stand	Till 31 December 2020	Application must be submitted at least 3 months prior to the first day of the event.	https://www.maltaenterprise.com/support/trade-promotion
		Maximum aid of €90,000 over 3 consecutive years						

Business START	Seed funding for start-ups that have a viable business concept	Grant is split out as follows: 1) €10,000 once the project is approved and once at least 1 employee is registered; 2) Subsequent instalments are paid at the end of each quarter (maximum €10,000/quarter) by multiplying €1,500 to the number of additional full times employed at least 1 full month prior to the end of the quarter.	Any legal form of undertakings which operates in: Manufacturing Electricity, gas, steam and air conditioning supply Water supply, sewerage, waste management and remediation activities Transportation and storage Information and communication Professional, scientific and technical activities Administrative and support service activities Human health and social work activities Arts, entertainment and recreation	Malta Enterprise	Specific conditions for classification of start-ups. These include established for less than 5 years, Full time employees < 50, Turnover or balance sheet total not exceeding €10m Specific NACE Code for the eligible business activity The applicant must be proposing products /services potentially to be marketed and distributed internationally and products/service would be new or substantially improved compared to state of art in the local industry	Till 31 December 2020	Prior to implementation and till 31 October 2020	https://www.maltaenterprise.com/support/business-start-bstart
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R&D Feasibility Studies	Support undertakings intending to undertake Industrial Research and Experimental Development projects in carrying out R&D Feasibility Studies in preparation for these projects.	Aid for personnel costs and acquisition of knowledge. Grant is capped at €5,000 per Full-Time Employee engaged by the applicant at the time of application, provided that applicants established in the twenty four (24) months preceding the date of application may still be approved a grant of up to €20,000 irrespective of the number of Full-Time Employees engaged.	Any legal form of undertakings employing at least two (2) full time employees that intend to carry out an Industrial Research or Experimental Development project	Malta Enterprise	Supported projects must be completed within six (6) months from the date the project is approved	Till 31 December 2020	The application should be processed and approved before the works commence	https://www.maltaenterprise.com/support/rd-feasibility-studies-2014-2020
		70% of eligible expenditure for small undertaking 60% of eligible expenditure for medium undertaking 50% of eligible expenditure for large undertaking			Ineligible costs are: cost related to shipping, cost of repair and maintenance. Bonuses, allowances, national insurance paid to			
Tax Credits for R&D and Innovation	This measure is open to all undertakings that employ for a period of at least twelve (12) months a person holding or reading for a doctoral degree in science, information technology or engineering.	Tax credit capped at €10,000	Any legal form	Malta Enterprise	Employment of the person reading a doctoral degree shall be employed for a minimum of 12 months and employment must not commence prior to 1 Jan 2016	Till 31 December 2020	Application submitted within 24 months after the person has been employed for 12 months.	https://www.maltaenterprise.com/support/tax-credits-rd-and-innovation
Knowledge Transfer	This measure shall support the development of training programmes, and their implementation.	Tax credit capped at €1m Specific capping limitations apply depending on who is delivering the training 70% of eligible expenditure for small undertaking 60% of eligible expenditure for medium undertaking 50% of eligible expenditure for large undertaking	Limited liability companies, partnerships en nom collectif or en commandite. Undertakings must operate in: Manufacturing ; Warehousing and storage; Computer programming activities; Technical testing and analysis; Research and experimental development on biotechnology; Other research and experimental development on natural	Malta Enterprise	Specific NACE Code for the eligible business activity	Till 31 December 2020	Application submitted prior to commencement of training programme and till 31 October 2020	https://www.maltaenterprise.com/support/knowledge-transfer

Business Advisory Services	Scheme aimed to provide tailor business advice through advisors selected by Malta Enterprise. The advice shall be key to the competitive development and growth of the undertaking.	<p>Stage one of business advisory (preliminary investigation) 100% covered by Malta Enterprise</p> <p>Stage two (consultancy, support) of business advisory charged by Malta Enterprise at hourly rate of €40 to undertakings, however it will be discounted by the following rates: Large enterprises 30%; Medium enterprises 40%, Small & Micro Enterprises 50%</p> <p>Maximum aid is capped at €2,500 per annum</p>	Any legal form	Malta Enterprise	Specific areas of advisory services as mentioned in the guidelines	Till 31 December 2017	Before the advisory service	https://www.maltaenterprise.com/support/business-advisory-services
Certify (Tax Credits)	This incentive will award tax credits to single undertakings that achieve qualifying Certifications awarded by a Certifying Body. Certifications must be to improve the processes, products/services or to achieve growth in international markets.	<p>Tax credits up to €25,000</p> <p>Certification is capped at 75% of eligible cost</p> <p>Consultancy is capped at 50% (max €2,500) of eligible cost</p>	Any legal form	Malta Enterprise	<p>Any remuneration paid to employees</p> <p>Services of a continuous or period nature related to operating costs (such as recurring re-certification audits)</p>	Till 31 December 2017	Submission within 3 months from the attainment of the Certification and not later than 31 December 2017	https://www.maltaenterprise.com/support/certify-tax-credits
Family Business Support Services	Support advisory services during business transition and access to specific training deemed beneficial in facilitating the growth of Family Businesses	<p>Grant of up to €4,500 in any single year.</p> <p>Grant for cost of legal, notarial or accountancy advisory services required during the transfer of business from current owner. First €500 fully covered by grant. Subsequent fees supported at 75%. Aid on advisory services should not exceed €2,500 in any single calendar year up to a maximum of 5 years.</p> <p>Grant for arbitration cost. Fees covering the first 5 sittings of an approved appointed arbitrator. This aid cannot exceed €2,500.</p> <p>Training. Up to €1,000 per Family Business.</p>	This incentive is available to all undertakings registered as a Family Business	Malta Enterprise	<p>Advisors must be in possession of a Warrant</p> <p>Training sessions must be endorsed by Malta Enterprise</p>	Till 31 December 2020	Before costs are incurred	https://www.maltaenterprise.com/support/family-business-support-services

Family Business: Transfer of Ownership	The intention of the objective of this incentive is to facilitate business transfers of their business to other owners who are family members in the same family according to the terms and conditions stipulated in the Family Business Act (Chapter 565 of the Laws of Malta)	Reduced stamp duty of 3.5% the first €500,000 of the value of transferred immovable property. The property should have been used by the business for at least 3 years No stamp duty on the first €150,000 on transfer of shares in a partnership, trust or foundation held in a family business.	This incentive is available to all undertakings registered as a Family Business	Malta Enterprise	Till 31 December 2020	Before 31 December 2020	https://www.maltaenterprise.com/support/family-business-transfer-ownership
Family Business: Transfer of Ownership	For any intra-family donations made between 1 April 2017 and 31 March 2018, 1.5% stamp duty on the value of the marketable securities and commercial tenement	Any undertakings falling in the definition of a family business in terms of the Family Business Act. To benefit from this relief not required to be registered for official Family Business status	L.N. 131 2017	Commercial tenement shall has been used in a family business for at least 3 years	Transfers done till 31 March 2018	Duty schedules supporting donation shall be delivered to CFR by 31 May 2018	http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lp&itemid=28533&l=1