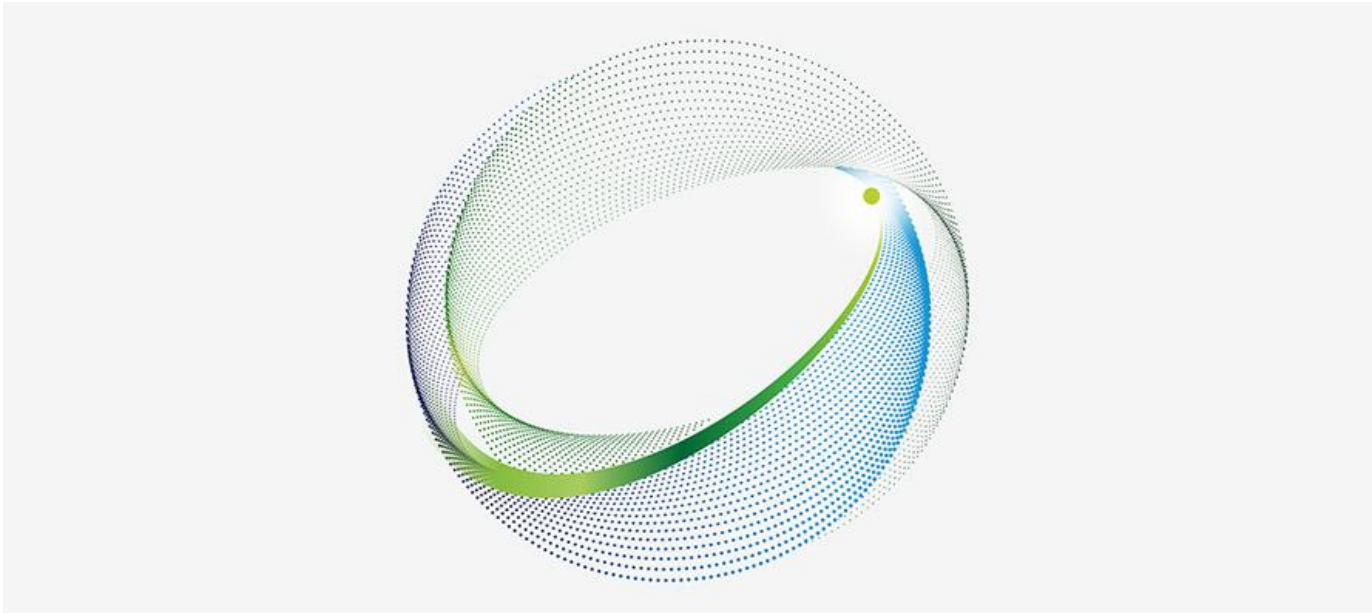
Malta transfer pricing

A practical snapshot

(For groups with Malta entities)



Malta introduced formal **Transfer Pricing Rules in 2024**, (the '**Rules**') applying to cross-border arrangements entered into on or after 1 January 2024. For arrangements entered into before, the Rules apply to those arrangements that are materially altered on or after the said date. Otherwise, the Rules apply for basis years commencing on or after 1 January 2027.

Groups with Maltese entities should therefore ensure that **cross-border arrangements between associated enterprises involving Malta** are supported by appropriate transfer pricing (TP) documentation and benchmarking analysis.

Key legislative framework

Transfer pricing obligations are primarily governed by the **Transfer Pricing Rules (S.L. 123.207) and the Guidelines** thereto. The Rules specifically reference the **OECD Transfer Pricing Guidelines**, specifically in relation to TP methods and documentation requirements.

Scope of the Rules

The TP rules generally apply to:

- Companies that are subject to income tax in Malta
- Cross-border transactions between associated enterprises
- Permanent establishments and head office dealings
- Transactions including:
  - Intercompany services
  - Financing arrangements
  - Licensing of IP / trademarks

  - Distribution and operational arrangements

Domestic transactions are **generally outside scope** unless they involve a **permanent establishment** or other specific circumstances.

Documentation requirements

Malta requires companies within scope to prepare and maintain:

- A Master File in line with Annex I to Chapter V of the OECD TP Guidelines
- A Local File in line with Annex I to Chapter V of the OECD TP Guidelines

Documentation must be prepared in a timely manner and made **available upon request by the Commissioner for Tax and Customs**.

Practical compliance points emerging in the first cycle

Following the first compliance cycle in 2025, several practical themes have emerged:

- **Arm's length alignment**
  Increasing focus is being placed on ensuring that arm's length prices are set at the outset, to mitigate **adjustments reflected in Maltese tax computations and statutory accounts**.
- **Documentation readiness**
  Groups with Malta structures often did not previously maintain formal TP documentation.
- **IP licensing and financing**
  Intangible valuations, debt leveraging and royalty and interest returns remain among the most common transactions requiring benchmarking.

Key deadlines

For many groups the **first TP documentation deadline fell in November 2025**, depending on the relevant financial year-end.

As of YA 2026, relevant cross-border arrangements should also be disclosed on the **annual income tax return TP attachment and documentation governance cycle**.

Transactions commonly reviewed in Malta

Network teams should typically consider TP implications where Malta entities are involved, amongst others, in:

- IP holding or licensing structures
- Intercompany financing and treasury arrangements
- Remote gaming / digital business models
- Service centres or support entities
- Distribution or agency structures

How the Malta Transfer Pricing team can support

Our team assists with:

- Malta TP Rules application
- TP policy review of existing structures involving Malta entities
- Business restructuring and post-restructuring support
- Support on intercompany financing and IP licensing arrangements
- TP documentation (Master File / Local File)
- Transfer pricing adjustments and tax return impact
- Support on contracts and agreements

If you are advising groups with Malta entities and would like to discuss any local TP considerations, we would be very happy to assist.

Contact us

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