

- News
- Data
- Visualisations
- Methodology



Salient Points

- In 2025, total tax revenue increased by €698.9 million over 2024, reaching €7,471.6 million. Direct and indirect taxes increased by €299.6 million and €310.7 million, respectively, while social security contributions rose by €88.7 million.
- Personal Income Tax amounted to €1,920.3 million in 2025, while Corporate Income Tax stood at €1,635.8 million.
- Malta's tax burden reached 30.3 per cent of GDP, up by 0.9 percentage points from 29.3 per cent in 2024.
- The Household sector contributed for 54.0 per cent of the General Government's income tax, totalling €1,925.7 million, while Non-Financial and Financial Corporations contributed 24.1 per cent and 21.7 per cent, respectively.
- Malta's total environmental taxes rose by €3.7 million in 2025 to €320.1 million, with Energy taxes making up €164.1 million of this total.

Commentary

In 2025, total tax revenue stood at €7,471.6 million, indicating a tax burden equivalent to 30.3 per cent.

Tax revenues increased by €698.9 million over the previous year, reaching a total of €7,471.6 million. This figure accounted for 86.4 per cent of [total general government revenue in 2025](#).

All main categories of tax revenue recorded growth, with direct taxes remaining the largest component, followed by indirect taxes and social contributions.

Direct taxes totalled €3,757.0 million, making up 50.3 per cent of the overall tax revenue. This marked an increase of €299.6 million over the previous year. The primary component within this category remains the Personal Income Tax, which rose by €149.2 million, reaching €1,920.3 million. Corporate Income Tax registered a significant increase of €211.5 million, standing at €1,635.8 million.

Indirect taxes amounted to €2,453.4 million, an increase of €310.7 million when compared to 2024, and represented 32.8 per cent of total tax revenue. Within this category, the Value Added Tax (VAT) component stood at €1,635.8 million, up by €234.6 million from the preceding year. Moreover, Taxes on Products totalled €662.9 million, an increase of €64.8 million compared to 2024. This increase was mainly attributable to higher tax revenue generated from duty on documents and excise duty on petroleum¹. Other Taxes on Production reached €118.7 million in 2025.

Social contributions², which include payments by employers, employees, self- and non-employed persons, as well as imputed social contributions accounted for 16.9 per cent of the total tax revenue in 2025, amounting to €1,261.2 million. This reflects an increase of €88.7 million when compared to the preceding year (Table 1).

The overall tax burden represents the total amount of taxes and social contributions, expressed as a percentage of Gross Domestic Product (GDP). Malta's total tax burden stood at 30.3 per cent in 2025, an increase of 0.9 percentage points over the 29.3 per cent recorded in 2024. The data shows an average tax burden of approximately 30.3 per cent for the period between 1995 and 2025. This indicates a relatively stable tax environment during these years, with variations around this average, including values ranging from as low as 25.5 per cent and as high as 34.0 per cent (Table 2, Chart 1).

By the end of 2025, direct taxes (which also include Capital taxes) accounted for 15.2 per cent of GDP, an increase of 0.3 percentage points compared to 2024. Indirect taxes represented 9.9 per cent of GDP, while the share of social contributions made up 5.1 per cent of GDP (Table 2, Chart 2).

Chart 1. Overall tax burden by year

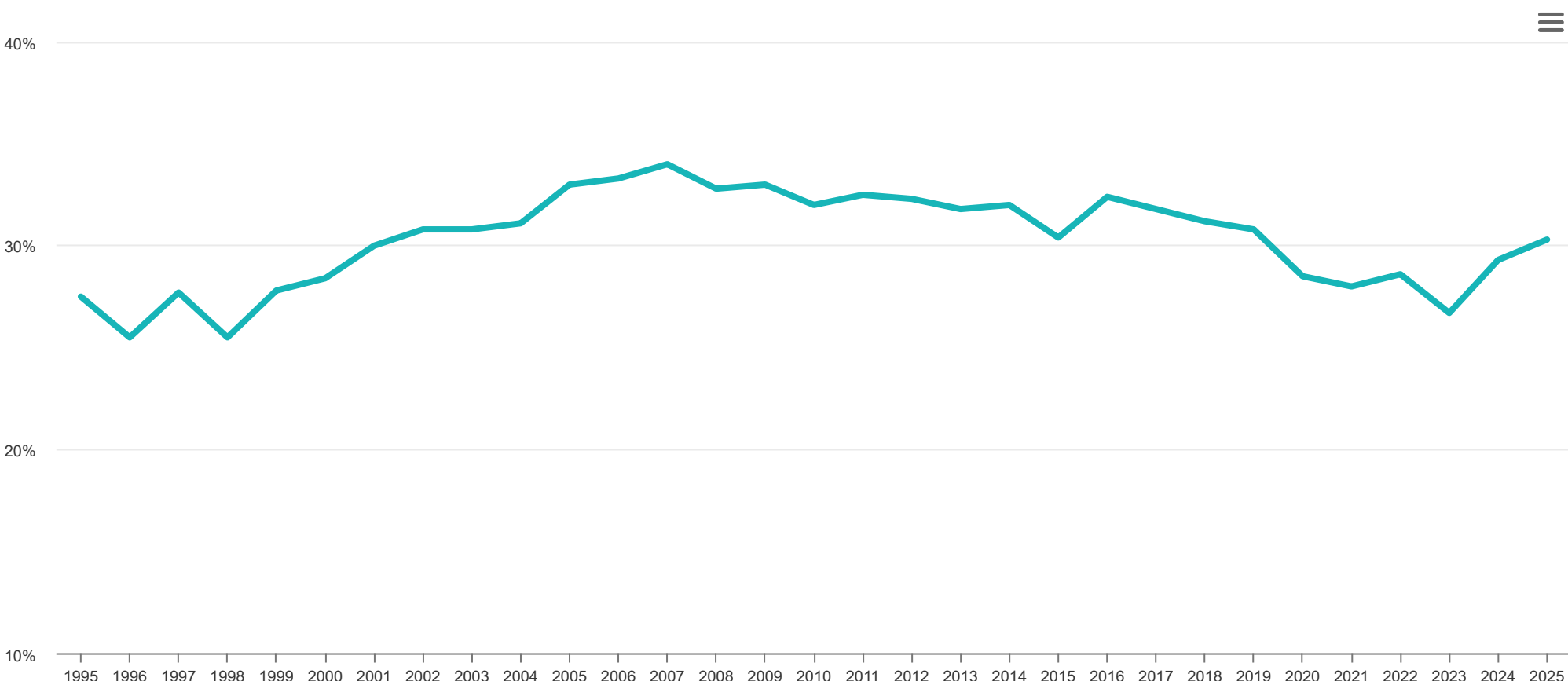
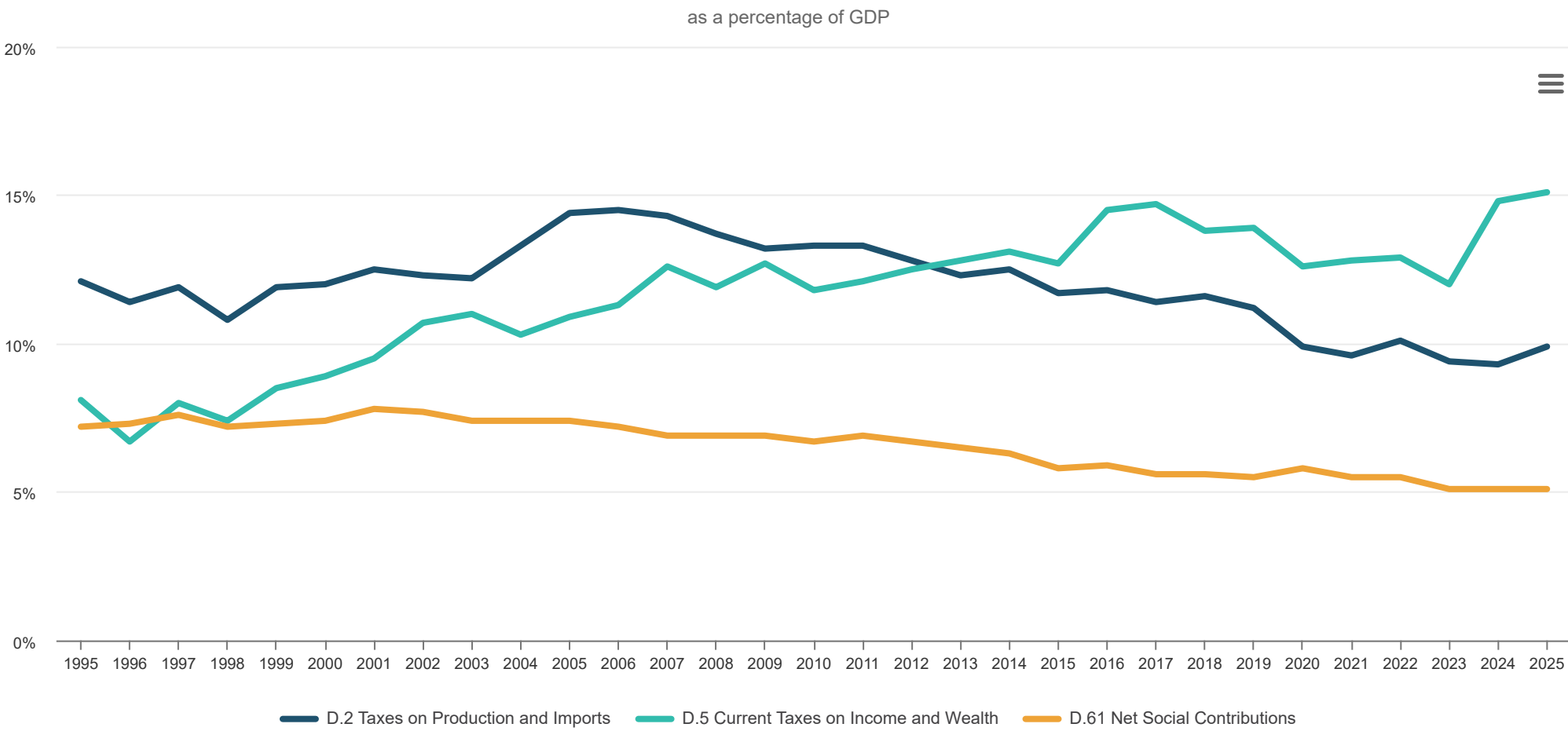


Chart 2. The evolution of the main tax components in Malta



Income Tax receipts by ESA 2010 institutional sector

In 2025, the Household sector contributed more than half of the income tax collected by the general government, accounting for 54.0 per cent of the total, equivalent to €1,925.7 million. Contributions from the Non-Financial Corporations and Financial Corporations represented 24.1 per cent and 21.7 per cent, respectively. Non-profit Institutions serving Households, General Government and the Rest of the World collectively made up the remaining 0.3 per cent of the total.

In absolute terms, income tax receipts increased by €362.0 million over 2024, primarily driven by higher receipts from Households (€150.2 million) and Non-Financial Corporations (€135.6 million). Income tax paid by Financial Corporations increased by €78.9 million over the year (Table 4).

Environmental taxes

In 2025, total environmental tax revenue increased by €3.7 million, reaching €320.1 million. This figure represents 4.3 per cent of total revenue collected from all taxes and social contributions, and 1.3 per cent of GDP. Energy taxes, which include taxes on transport fuels, accounted for the largest share of environmental taxes and increased by €4.0 million, mainly due to higher revenue from emission trading permits (€4.7 million). This increase was partly offset by a marginal decline of €0.7 million in revenue from Pollution taxes (Table 5).

¹ Further information is available in Malta's National Tax List (Table 6).

² Refer to methodological note 4.

Table 1. Structure of tax revenues by year

€000

	ESA Code	2022	2023	2024	2025
Indirect Taxes		1,814,004	1,973,819	2,142,664	2,453,375
VAT	D.211	1,189,492	1,268,830	1,401,223	1,635,834
Import Duties	D.2121	27,447	28,888	26,537	35,946
Taxes on Products (incl. excise duties)	D.214	513,585	562,309	598,048	662,859
Other Taxes on Production	D.29	83,480	113,792	116,856	118,736
Direct Taxes		2,354,435	2,548,900	3,457,466	3,757,049
Personal Income Tax	D.51	1,389,021	1,533,051	1,771,107	1,920,306
Corporate Income Tax	D.51	800,232	835,633	1,424,300	1,635,754
Other Income Tax	D.51	7,351	8,769	11,449	12,833
Other Current Taxes	D.59	121,677	136,565	213,131	145,839
Capital Taxes	D.91	36,153	34,881	37,478	42,317
Social Contributions		990,616	1,068,177	1,172,545	1,261,196
Employers'	D.6111	414,976	448,821	499,947	544,236
Employees'	D.6112	410,156	449,811	494,874	539,215
Self- and Non-Employed	D.6113	62,482	67,310	70,996	73,465
Imputed Social Contributions	D.612	103,002	102,236	106,728	104,280
Total Tax Revenues		5,159,054	5,590,896	6,772,674	7,471,620

Table 2. Structure of tax burden by year
Tax-to-GDP ratio

					per cent
	ESA Code	2022	2023	2024	2025
Indirect Taxes		10.1	9.4	9.3	9.9
VAT	D.211	6.6	6.1	6.1	6.6
Import Duties	D.2121	0.2	0.1	0.1	0.1
Taxes on Products (incl. excise duties)	D.214	2.8	2.7	2.6	2.7
Other Taxes on Production	D.29	0.5	0.5	0.5	0.5
Direct Taxes		13.1	12.2	15.0	15.2
Personal Income Tax	D.51	7.7	7.3	7.7	7.8
Corporate Income Tax	D.51	4.4	4.0	6.2	6.6
Other Income Tax	D.51	0.0	0.0	0.0	0.1
Other Current Taxes	D.59	0.7	0.7	0.9	0.6
Capital Taxes	D.91	0.2	0.2	0.2	0.2
Social Contributions		5.5	5.1	5.1	5.1
Employers'	D.6111	2.3	2.1	2.2	2.2
Employees'	D.6112	2.3	2.2	2.1	2.2
Self- and Non-Employed	D.6113	0.3	0.3	0.3	0.3
Imputed Social Contributions	D.612	0.6	0.5	0.5	0.4
Overall tax burden		28.6	26.7	29.3	30.3

Note: Refer to methodological note 3 for more information on the tax-to-GDP ratio.

Table 3. Structure of tax revenues as a percentage of total by year

per cent

	ESA Code	2022	2023	2024	2025
Indirect Taxes		35.2	35.3	31.6	32.8
VAT	D.211	23.1	22.7	20.7	21.9
Import Duties	D.2121	0.5	0.5	0.4	0.5
Taxes on Products (incl. excise duties)	D.214	10.0	10.1	8.8	8.9
Other Taxes on Production	D.29	1.6	2.0	1.7	1.6
Direct Taxes		45.6	45.6	51.1	50.3
Personal Income Tax	D.51	26.9	27.4	26.2	25.7
Corporate Income Tax	D.51	15.5	14.9	21.0	21.9
Other Income Tax	D.51	0.1	0.2	0.2	0.2
Other Current Taxes	D.59	2.4	2.4	3.1	2.0
Capital Taxes	D.91	0.7	0.6	0.6	0.6
Social Contributions		19.2	19.1	17.3	16.9
Employers'	D.6111	8.0	8.0	7.4	7.3
Employees'	D.6112	8.0	8.0	7.3	7.2
Self- and Non-Employed	D.6113	1.2	1.2	1.0	1.0
Imputed Social Contributions	D.612	2.0	1.8	1.6	1.4
Total Tax Revenues		100.0	100.0	100.0	100.0

Table 4. Income tax (D.51) receipts by year and by institutional sector in ESA2010

€000

Sector	ESA Code	2022	2023	2024	2025
Non-Financial Corporations	S.11	502,985	445,177	725,451	861,030
Financial Corporations	S.12	293,167	391,521	694,130	773,051
General Government	S.13	2,490	201	704	1,827
Households	S.14	1,392,432	1,536,692	1,775,574	1,925,734
Non-Profit Institutions serving Households	S.15	3,629	2,463	3,849	3,467
Rest of the World	S.2	1,902	1,399	7,150	3,783
Total Income Tax (D.51) receipts		2,196,605	2,377,453	3,206,856	3,568,893

Table 5. Total environmental tax revenues by year and type of tax

€000

	2022	2023	2024	2025
Energy taxes	144,737	151,178	160,077	164,111
Transport taxes	110,708	129,696	124,412	124,778
Pollution taxes	31,901	30,645	31,881	31,226
Resource taxes	0	0	0	0
Total environmental taxes	287,346	311,520	316,369	320,116

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property tax ▼ TIME ►	1995	1996	1997	1998	1999	2000	2001
D2	T		Taxes on production and imports	Z		368.408	364.628	405.377	393.004	454.941	495.692	534.828
D21	T		Taxes on products	Z		360.688	357.185	396.880	382.175	443.222	482.792	520.185
D211	T		Value added type taxes (VAT)	Z		185.393	186.389	197.226	154.572	196.898	235.763	258.500
D211	C01	Value Added Tax	Value Added Tax	C		185.393	186.389	120.309	M	169.919	235.763	258.500
D211	C02	Customs & Excise Tax	Customs & Excise Tax	C		M	M	76.917	154.572	26.980	M	M
D212	T		Taxes and duties on imports excluding VAT	Z		38.195	38.211	41.721	42.819	49.629	48.507	49.987
D2121	T		Import duties	Z		18.928	18.684	21.053	20.791	26.676	28.831	28.471
D2121	C01	Grain	Grain	C		0.073	0.092	0.071	M	M	M	M
D2121	C02	Cattle and Meat	Cattle and Meat	C		0.093	0.069	0.071	M	M	M	M
D2121	C03	Petroleum	Petroleum	C	E	0.003	M	M	M	M	M	M
D2121	C04	Milk	Milk	C		0.006	M	M	M	M	M	M
D2121	C05	Cement	Cement	C		0.517	0.089	0.000	M	M	M	M
D2121	C06	Ad Valorem - Motor Vehicles	Ad Valorem - Motor Vehicles	C	T	4.861	5.200	5.002	5.038	5.306	4.881	3.959
D2121	C07	Ad Valorem - Electrical Household Appliances	Ad Valorem - Electrical Household Appliances	C		0.449	0.451	0.430	0.550	0.788	1.101	0.608
D2121	C08	Ad Valorem - Telecom Household Appliances	Ad Valorem - Telecom Household Appliances	C		0.696	0.480	0.604	0.521	0.727	0.827	0.986
D2121	C09	Ad Valorem - Clothing	Ad Valorem - Clothing	C		0.985	1.203	1.610	1.798	2.394	3.022	2.996
D2121	C10	Ad Valorem - Import Duty	Ad Valorem - Import Duty	C		M	M	M	M	M	M	M
D2121	C11	Ad Valorem - Miscellaneous	Ad Valorem - Miscellaneous	C		11.169	11.095	13.264	12.774	17.329	18.875	19.806
D2121	C12	Import Duties - Others	Import Duties - Others	C		0.074	0.005	0.000	0.111	0.132	0.125	0.115
D2121	C13	Import Duties paid to EU Institutions	Import Duties paid to EU Institutions	C		M	M	M	M	M	M	M
D2122	T		Taxes on imports, excluding VAT and import duties	Z		19.267	19.528	20.668	22.028	22.952	19.675	21.516
D2122A	T		Levies on imported agricultural products	Z		L	L	L	L	L	L	L
D2122B	T		Monetary compensatory amounts on imports	Z		19.267	19.528	20.668	22.028	22.952	19.675	21.516
D2122B	C01	Levy on imported goods	Levy on imported goods	C		19.267	19.528	20.668	22.028	22.952	19.675	21.516
D2122C	T		Excise duties	Z		M	M	M	M	M	M	M
D2122D	T		General sales taxes	Z		M	M	M	M	M	M	M
D2122E	T		Taxes on specific services	Z		M	M	M	M	M	M	M
D2122F	T		Profits of import monopolies	Z		M	M	M	M	M	M	M
D214	T		Taxes on products, except VAT and import taxes	Z		137.101	132.585	157.933	184.784	196.696	198.522	211.699
D214A	T		Excise duties and consumption taxes	Z		54.951	55.289	79.166	101.959	102.431	99.611	113.354
D214A	C01	Excise Levies - Machine Made Cigarettes	Excise Levies - Machine Made Cigarettes	C	AT	21.321	21.506	27.423	33.646	33.195	34.322	41.169
D214A	C02	Excise Levies - Beer	Excise Levies - Beer	C	AT	M	M	0.031	0.427	0.023	M	0.668
D214A	C03	Excise Levies - Spirits	Excise Levies - Spirits	C	AT	8.227	8.095	9.757	11.052	9.426	7.700	8.726
D214A	C04	Excise Levies - Petroleum	Excise Levies - Petroleum	C	E	25.182	25.201	41.244	54.967	57.876	55.135	61.932
D214A	C05	Excise Levies - Tobacco	Excise Levies - Tobacco	C	AT	0.222	0.487	0.710	1.517	1.718	2.454	0.859
D214A	C06	Excise Levies - Wines	Excise Levies - Wines	C	AT	M	M	M	0.349	0.194	M	M
D214A	C07	Excise Levies - Mobile Telephony Services	Excise Levies - Mobile Telephony Services	C		M	M	M	M	M	M	M
D214A	C08	Excise Levies - Electricity	Excise Levies - Electricity	C	E	M	M	M	M	M	M	M
D214A	C09	Eco Contribution	Eco Contribution	C	P	M	M	M	M	M	M	M
D214A	C10	Excise Levies - Cement	Excise Levies - Cement	C	P	M	M	M	M	M	M	M
D214A	C11	Excise Duties - Pneumatic Tyres	Excise Duties - Pneumatic Tyres	C	P	M	M	M	M	M	M	M
D214A	C12	Excise Duties - Ammunition Cartridges	Excise Duties - Ammunition Cartridges	C	P	M	M	M	M	M	M	M
D214A	C13	Excise Duties - Chewing Gum	Excise Duties - Chewing Gum	C	P	M	M	M	M	M	M	M
D214A	C14	Excise Duties - Plastic Bags	Excise Duties - Plastic Bags	C	P	M	M	M	M	M	M	M
D214A	C15	Excise Duties - Bottled Water	Excise Duties - Bottled Water	C	P	M	M	M	M	M	M	M
D214A	C16	Excise Duties - Non-Alcohol Beverages	Excise Duties - Non-Alcohol Beverages	C	P	M	M	M	M	M	M	M
D214A	C17	Fee on Caging Bluefin Tuna	Fee on Caging Bluefin Tuna	C	P	M	M	M	M	M	M	M
D214A	C18	Excise Duties - Toiletries	Excise Duties - Toiletries	C	P	M	M	M	M	M	M	M
D214A	C19	Excise Duties - Construction components and fixtures	Excise Duties - Construction components and fixtures	C	P	M	M	M	M	M	M	M
D214B	T		Stamp taxes	Z		0.437	0.509	0.360	0.574	0.291	0.326	1.038
D214B	C01	Duty on Documents - Movebles	Duty on Documents - Movebles	KS	O	0.029	0.007	0.004	0.001	0.000	M	M
D214B	C02	Duty on Documents - Documents	Duty on Documents - Documents	KS	O	0.041	0.074	0.031	0.046	0.021	0.027	1.037
D214B	C03	Duty on Documents - Legal fees	Duty on Documents - Legal fees	KS	O	0.000	0.000	0.001	0.001	0.002	0.002	0.000
D214B	C04	Duty on Documents - Penalties on VA	Duty on Documents - Penalties on VA	KS	O	0.001	0.000	0.001	0.000	0.000	0.000	0.000
D214B	C05	Duty on Documents - Unclassified	Duty on Documents - Unclassified	KS	O	0.366	0.427	0.324	0.526	0.267	0.297	M
D214C	T		Taxes on financial and capital transactions	Z		25.708	24.219	24.271	24.593	25.054	26.634	30.540
D214C	C01	Duty on Documents - Immovables	Duty on Documents - Immovables	KS	O	21.844	20.841	21.549	21.797	22.691	23.573	29.382
D214C	C02	Duty on Documents - Shares	Duty on Documents - Shares	KS	O	0.706	0.864	0.951	0.705	0.801	0.883	0.515
D214C	C03	Duty on Documents - Emphy Grants	Duty on Documents - Emphy Grants	KS	O	0.657	0.219	0.182	0.891	0.911	1.613	0.281
D214C	C04	Duty on Documents - Parts Exchange	Duty on Documents - Parts Exchange	KS	O	0.516	0.383	0.312	0.421	0.388	0.544	0.362
D214C	C05	Levy - Sale of Immovable property	Levy - Sale of Immovable property	KS	O	1.986	1.911	1.277	0.779	0.462	0.022	M
D214D	T		Car registration taxes	Z		48.106	46.465	47.325	48.826	55.760	56.542	50.623
D214D	C01	Motor Vehicle Registration Tax	Motor Vehicle Registration Tax	C	T	47.872	45.801	45.698	48.053	54.904	55.698	49.862
D214D	C02	Sale of number plates - Households	Sale of number plates - Households	C	T	0.231	0.657	1.610	0.773	0.856	0.835	0.754
D214D	C03	Sale of number plates - Government	Sale of number plates - Government	C	T	0.002	0.007	0.017	0.000	0.000	0.009	0.008
D214D	C04	Registration Tax of X, K and Y plates	Registration Tax of X, K and Y plates	C	T	M	M	M	M	M	M	M
D214E	T		Taxes on entertainment	Z		0.031	M	M	M	M	M	M

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property tax ▼ TIME ►	1995	1996	1997	1998	1999	2000	2001
D214E	C01	Entertainment Duty	Entertainment Duty	C		0.031	M	M	M	M	M	M
D214F	T		Taxes on lotteries, gambling and betting	Z		M	M	M	M	M	M	M
D214F	C01	Gaming Taxes	Gaming Taxes	C		M	M	M	M	M	M	M
D214F	C02	MGA - Authority Service	MGA - Authority Service	C		M	M	M	M	M	M	M
D214G	T		Taxes on insurance premiums	Z		1.504	1.579	1.772	4.301	7.771	9.132	9.293
D214G	C01	Duty on Documents - Insurance Policy	Duty on Documents - Insurance Policy	C		1.504	1.579	1.772	4.301	7.771	9.132	9.293
D214H	T		Other taxes on specific services	Z		6.104	3.920	4.588	3.861	4.457	4.727	4.454
D214H	C01	Levy on Restaurant Services	Levy on Restaurant Services	C		1.194	M	M	M	M	M	M
D214H	C02	Levy on Accommodation	Levy on Accommodation	C		1.414	M	M	M	M	M	M
D214H	C03	Airport Tax	Airport Tax	C	T	3.496	3.920	4.588	3.854	4.345	4.340	4.038
D214H	C04	Administration charge - Test Motor Vehicle	Administration charge - Test Motor Vehicle	C	T	0.000	0.000	0.000	0.007	0.112	0.387	0.416
D214H	C05	Bunkering Tax	Bunkering Tax	C	E	M	M	M	M	M	M	M
D214H	C06	Environmental Contribution	Environmental Contribution	C		M	M	M	M	M	M	M
D214I	T		General sales or turnover taxes	Z		M	M	M	M	M	M	M
D214J	T		Profits of fiscal monopolies	Z		0.259	0.303	0.410	0.572	0.896	1.502	2.397
D214J	C01	Royalties from Cable Television	Royalties from Cable Television	C		0.259	0.303	0.410	0.572	0.692	0.718	0.676
D214J	C02	Royalties under Telecommunications Act.	Royalties under Telecommunications Act.	C		M	M	M	M	0.204	0.784	1.721
D214K	T		Export duties and monetary comp. amounts on exports	Z		M	M	M	M	M	M	M
D214L	T		Other taxes on products n.e.c.	Z		M	0.300	0.041	0.100	0.036	0.048	M
D214L	C01	Miscellaneous Duties / Taxes	Miscellaneous Duties / Taxes	C		M	0.300	0.041	0.100	0.036	0.048	M
D29	T		Other taxes on production	Z		7.720	7.443	8.497	10.829	11.718	12.900	14.643
D29A	T		Taxes on land, buildings or other structures	Z		M	M	M	M	M	M	M
D29B	T		Taxes on the use of fixed assets	Z		1.914	2.183	2.970	3.568	3.797	3.933	3.908
D29B	C01	Sale of Number Plates - Business	Sale of Number Plates - Business	KS	T	0.082	0.233	0.571	0.271	0.300	0.296	0.267
D29B	C02	Motor Vehicle Licence - Business	Motor Vehicle Licence - Business	KS	T	1.832	1.950	2.399	3.297	3.496	3.637	3.641
D29C	T		Total wage bill and payroll taxes	Z		M	M	M	M	M	M	M
D29D	T		Taxes on international transactions	Z		M	M	M	M	M	M	M
D29E	T		Business and professional licences	Z		5.806	5.260	5.527	7.262	7.922	8.967	10.735
D29E	C01	Wines and Spirits	Wines and Spirits	KS	AT	0.478	0.453	0.478	0.509	0.506	0.518	0.441
D29E	C02	Trading Licences	Trading Licences	KS		2.271	2.429	2.661	2.708	2.697	2.676	2.389
D29E	C03	Hotels and Catering Establishments	Hotels and Catering Establishments	KS		1.348	1.505	1.140	1.324	1.197	1.279	1.112
D29E	C04	Radio Station Licences	Radio Station Licences	KS		1.320	0.057	M	M	M	M	M
D29E	C05	Bonded Stores Licences	Bonded Stores Licences	KS		0.358	0.196	0.198	0.181	0.215	0.129	0.270
D29E	C06	Operating Licence - Mailapost	Operating Licence - Mailapost	KS		M	M	0.349	0.233	0.079	0.402	1.390
D29E	C07	Operating Licence - Maltacom	Operating Licence - Maltacom	KS		M	M	M	0.821	1.095	1.408	M
D29E	C08	Operating Licence - Malta International Airport	Operating Licence - Malta International Airport	KS		M	M	M	0.310	0.466	0.466	0.466
D29E	C09	Mobile Telephone Line	Mobile Telephone Line	KS		M	M	M	M	0.188	0.601	0.631
D29E	C10	Fixed Telephone Line	Fixed Telephone Line	KS		M	M	M	M	M	M	1.035
D29E	C11	Gaming Licences	Gaming Licences	KS		M	M	M	M	M	M	M
D29E	C12	Miscellaneous Licences	Miscellaneous Licences	KS		0.014	0.019	0.023	0.077	0.059	0.157	0.166
D29E	C13	TV and Radio Licences - Business	TV and Radio Licences - Business	KS		0.017	0.601	0.778	1.099	1.421	1.329	2.835
D29E	C15	Television Licence Fees - Business	Television Licence Fees - Business	KS		M	M	M	M	M	M	M
D29E	C16	Fees for right of use - Business	Fees for right of use - Business	KS		M	M	M	M	M	M	M
D29E	C17	Concession Fees	Concession Fees	KS		M	M	M	M	M	M	M
D29E	C18	Rent Tax Warehouse	Rent Tax Warehouse	KS		M	M	M	M	M	M	M
D29E	C19	MCA - Authority Service	MCA - Authority Service	KS		M	M	M	M	M	M	M
D29E	C20	MRA - Authority Service	MRA - Authority Service	KS		M	M	M	M	M	M	M
D29F	T		Taxes on pollution	Z		M	M	M	M	M	M	M
D29F	C01	Waste Disposal at Sea	Waste Disposal at Sea	C	P	M	M	M	M	M	M	M
D29F	C02	Emission Trading Permits	Emission Trading Permits	C	E	M	M	M	M	M	M	M
D29G	T		Under-compensation of VAT (flat rate system)	Z		M	M	M	M	M	M	M
D29H	T		Other taxes on production n.e.c.	Z		M	M	M	M	M	M	M
D29H	C01	Contributions to Protection Funds	Contributions to Protection Funds	KS		M	M	M	M	M	M	M
D29H	C02	Contribution to Single Resolution Board	Contribution to Single Resolution Board	KS		M	M	M	M	M	M	M
D5	T		Current taxes on income wealth, etc.	Z		248.009	215.707	272.329	268.394	324.465	366.169	406.712
D51	T		Taxes on income	Z		236.540	203.880	257.694	248.532	302.578	343.704	381.147
D51M	T		Taxes on individual or household income including holding gains	Z		152.084	134.858	167.505	163.095	196.076	196.927	239.701
D51M	C01	Individuals	Individuals	SPLIT1		152.084	134.858	167.505	163.095	196.076	196.927	239.701
D51A	T		Taxes on individual or household income excluding holding gains	Z		130.539	115.107	149.161	137.979	171.539	170.701	211.068
D51A	C01	Income Tax by Individuals	Income Tax by Individuals	SPLIT1		130.539	115.107	149.161	137.979	171.539	170.701	211.068
D51C1	T		Taxes on individual or household holding gains(1)	Z		21.545	19.752	18.344	25.116	24.536	26.226	28.633
D51C1	C01	Holding Gains by Individuals	Holding Gains by Individuals	SPLIT1		21.545	19.752	18.344	25.116	24.536	26.226	28.633
D51O	T		Taxes on the income or profits of corporations including holding gains	Z		80.815	66.304	87.822	83.043	104.059	145.164	140.292
D51O	C01	Corporations	Corporations	KIC		80.815	66.304	87.822	83.043	104.059	145.164	140.292
D51B	T		Taxes on the income or profits of corporations excluding holding gains	Z		71.087	57.385	79.539	71.703	93.321	126.578	118.571
D51B	C01	Income Tax by Companies	Income Tax by Companies	KIC		71.087	57.385	79.539	71.703	93.321	126.578	118.571
D51C2	T		Taxes on holding gains of corporations(1)	Z		9.728	8.918	8.283	11.340	10.739	18.586	21.720

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property tax ▼ TIME ►	1995	1996	1997	1998	1999	2000	2001
D51C2	C01	Holding Gains by Companies	Holding Gains by Companies	KIC		9.728	8.918	8.283	11.340	10.739	18.586	21.720
D51C3	T		Other taxes on holding gains(1)	Z		2.706	1.842	1.302	1.364	1.201	0.574	M
D51C3	C01	Holding Gains Other	Holding Gains Other	KIH		0.113	0.104	0.097	0.132	0.107	0.000	M
D51C3	C02	Tax on Bearer Accounts	Tax on Bearer Accounts	KIH		2.593	1.738	1.205	1.232	1.095	0.574	M
D51C	T		Taxes on holding gains	Z		33.979	30.512	27.929	37.820	36.476	45.386	50.353
D51D	T		Taxes on winnings from lottery or gambling	Z		M	M	M	M	M	M	M
D51E	T		Other taxes on income n.e.c.	Z		0.935	0.876	1.065	1.029	1.242	1.038	1.154
D51E	C01	Other Unallocable Income Tax	Other Unallocable Income Tax	KIH		0.242	0.229	0.298	0.262	0.351	0.000	0.000
D51E	C02	Penalties paid by Individuals	Penalties paid by Individuals	SPLIT 1		0.452	0.423	0.501	0.501	0.582	0.678	0.754
D51E	C03	Penalties paid by Companies	Penalties paid by Companies	KIC		0.232	0.217	0.257	0.257	0.298	0.348	0.387
D51E	C04	Penalties paid by Others	Penalties paid by Others	KS		0.009	0.008	0.010	0.010	0.011	0.013	0.014
D59	T		Other current taxes	Z		11.469	11.827	14.635	19.861	21.886	22.466	25.564
D59A	T		Current taxes on capital	Z		M	M	M	M	M	M	M
D59B	T		Poll taxes	Z		M	M	M	M	M	M	M
D59C	T		Expenditure taxes	Z		0.596	M	M	M	M	M	M
D59C	C01	Levy on expenditure incurred on overseas travel	Levy on expenditure incurred on overseas travel	C		0.596	M	M	M	M	M	M
D59D	T		Payments by households for licences	Z		10.873	11.827	14.635	19.861	21.886	22.466	25.564
D59D	C01	Sporting Licences	Sporting Licences	C		0.268	0.291	0.424	0.322	1.054	0.856	0.825
D59D	C02	Driving Licences	Driving Licences	C	T	M	M	M	M	M	M	2.475
D59D	C03	Motor Vehicle License - Households	Motor Vehicle License - Households	C	T	10.598	11.282	13.882	19.075	20.231	21.048	21.066
D59D	C04	TV and Radio Licences - Households	TV and Radio Licences - Households	C		0.007	0.254	0.329	0.465	0.601	0.562	1.198
D59D	C05	Fees for right of use - Households	Fees for right of use - Households	C		M	M	M	M	M	M	M
D59D	C07	Swimming Pools	Swimming Pools	C		M	M	M	M	M	M	M
D59E	T		Taxes on international transactions	Z		M	M	M	M	M	M	M
D59E	C01	Investment Registration Scheme	Investment Registration Scheme	KS		M	M	M	M	M	M	M
D59F	T		Other current taxes n.e.c.	Z		M	M	M	M	M	M	M
D59F		Individual (International) Investor Programme	Individual (International) Investor Programme	KS		M	M	M	M	M	M	M
D91	T		Capital taxes	Z		4.323	4.159	4.979	3.955	4.231	4.429	4.618
D91A	T		Taxes on capital transfers	Z		4.323	4.159	4.979	3.955	4.231	4.429	4.618
D91A	C01	Death and Donation Duty	Death and Donation Duty	KS	O	1.964	1.703	1.437	0.631	0.549	0.390	0.390
D91A	C02	Duty on Documents - Donations	Duty on Documents - Donations	KS	O	0.864	0.772	0.797	0.776	0.961	0.881	1.115
D91A	C03	Duty on Documents - Property Transfers	Duty on Documents - Property Transfers	KS	O	1.658	1.662	2.696	2.529	2.709	2.918	3.093
D91A	C04	Duty on Documents - Interest on Property Transfers	Duty on Documents - Interest on Property Transfers	KS	O	0.036	0.023	0.049	0.019	0.011	0.011	0.020
D91B	T		Capital levies	Z		M	M	M	M	M	M	M
D91C	T		Other capital taxes n.e.c.	Z		M	M	M	M	M	M	M
ODA	T		Total tax receipts	Z		620.740	584.494	682.685	665.353	783.636	866.291	946.157
D61	T		Net social contributions	Z		218.168	234.721	260.009	260.914	277.987	304.283	333.643
D611	T		Employers' actual social contributions	Z		90.203	93.821	105.011	104.808	107.658	113.881	123.053
D611	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675	29.385	29.700	34.842
D611	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099	78.239	84.102	88.184
D611	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034	0.034	0.080	0.027
D611	C04	SSC - Penalties on Employees	SSC - Penalties on Employees	LEYRS		M	M	M	M	M	M	M
D611C	T		Compulsory employers' actual social contributions	Z		90.203	93.821	105.011	104.808	107.658	113.881	123.053
D611C	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675	29.385	29.700	34.842
D611C	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099	78.239	84.102	88.184
D611C	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034	0.034	0.080	0.027
D611V	T		Voluntary employers' actual social contributions	Z		M	M	M	M	M	M	M
D61SC	T		Social insurance scheme service charges(3)	Z		M	M	M	M	M	M	M
D6111	T		Employers' actual pension contributions (1)	Z		90.203	93.821	105.011	104.808	107.658	113.881	123.053
D6111	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	LEYRS		26.862	29.294	29.196	28.675	29.385	29.700	34.842
D6111	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	LEYRS		63.131	64.279	75.652	76.099	78.239	84.102	88.184
D6111	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	LEYRS		0.209	0.248	0.162	0.034	0.034	0.080	0.027
D6112	T		Employers' actual non-pension contributions (1)	Z		M	M	M	M	M	M	M
D612	T		Employers' imputed social contributions	Z		34.712	43.037	44.328	46.251	48.306	45.597	59.828
D612	C01	Treasury Department Service Pension	Treasury Department Service Pension	LEYRS		34.712	43.037	44.328	46.251	48.306	45.597	59.828
D6121	T		Employers' imputed pension contributions (1)	Z		M	M	M	M	M	M	M
D6122	T		Employers' imputed non-pension contributions (1)	Z		34.712	43.037	44.328	46.251	48.306	45.597	59.828
D613	T		Households' actual social contributions	Z		93.253	97.863	110.670	109.856	122.023	144.805	150.761
D613	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429	97.524	113.635	122.857
D613	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319	24.391	30.914	27.818
D613	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108	0.108	0.256	0.086
D6131	T		Households' actual pension contributions (1)	Z		93.253	97.863	110.670	109.856	122.023	144.805	150.761
D6131	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429	97.524	113.635	122.857
D6131	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319	24.391	30.914	27.818
D6131	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108	0.108	0.256	0.086
D6132	T		Households' actual non-pension contributions (1)	Z		M	M	M	M	M	M	M
D613C	T		Compulsory households' actual social contributions	Z		93.253	97.863	110.670	109.856	122.023	144.805	150.761

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	Economic function ▼	Alcohol, tobacco, environmental and property tax ▼ TIME ►	1995	1996	1997	1998	1999	2000	2001
D613C	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions			75.038	77.577	86.745	87.429	97.524	113.635	122.857
D613C	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions			17.544	19.492	23.405	22.319	24.391	30.914	27.818
D613C	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed			0.671	0.794	0.520	0.108	0.108	0.256	0.086
D613CE	T		Compulsory employees' actual social contributions	Z		75.038	77.577	86.745	87.429	97.524	113.635	122.857
D613CE	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	LEES		75.038	77.577	86.745	87.429	97.524	113.635	122.857
D613CS	T		Compulsory actual social contributions by the self-emp	Z		18.215	20.286	23.925	22.427	24.499	31.170	27.904
D613CS	C01	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	KISE		17.544	19.492	23.405	22.319	24.391	30.914	27.818
D613CS	C02	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	KISE		0.671	0.794	0.520	0.108	0.108	0.256	0.086
D613CN	T		Compulsory actual social contributions by the non-emp	Z		M	M	M	M	M	M	M
D613V	T		Voluntary households' actual social contributions	Z		M	M	M	M	M	M	M
D614	T		Households' social contributions supplements(3)	Z		M	M	M	M	M	M	M
D6141	T		Households' pension contributions supplements (1)	Z		M	M	M	M	M	M	M
D6142	T		Households' non-pension contributions supplements (1)	Z		M	M	M	M	M	M	M
D995	T		Capital transfers from general government to relevant s	Z		M	M	M	M	M	M	M
D995A	T		Taxes on products assessed but unlikely to be collecte	Z		M	M	M	M	M	M	M
D995B	T		Other taxes on production assessed but unlikely to be c	Z		M	M	M	M	M	M	M
D995C	T		Taxes on income assessed but unlikely to be collected	Z		M	M	M	M	M	M	M
D995D	T		Other current taxes assessed but unlikely to be collecte	Z		M	M	M	M	M	M	M
D995E	T		Employers' actual social contributions assessed but un	Z		M	M	M	M	M	M	M
D995F	T		Households' actual social contributions assessed but u	Z		M	M	M	M	M	M	M
D995FE	T		Employees' actual social contributions assessed but un	Z		M	M	M	M	M	M	M
D995FS	T		Actual social contributions by self-employed persons a	Z		M	M	M	M	M	M	M
D995FN	T		Actual social contributions by non-employed persons a	Z		M	M	M	M	M	M	M
D995G	T		Capital taxes assessed but unlikely to be collected (2)	Z		M	M	M	M	M	M	M
ODB	T		Total receipts from taxes and social contributions after	Z		804.196	776.178	898.366	880.016	1,013.318	1,124.977	1,219.971
ODC	T		Total receipts from taxes and net social contributions (1)	Z		838.908	819.215	942.695	926.267	1,061.624	1,170.574	1,279.800
ODD	T		Total receipts from taxes and compulsory social contrib	Z		804.196	776.178	898.366	880.016	1,013.318	1,124.977	1,219.971

Economic function

C Consumption tax
 LEYRS Labour taxes on Employers
 LEES Labour taxes on Employees
 LNON Labour tax on the non-employed (pensioners/ unemployed)
 KIC Capital tax on the income of corporations
 KIH Capital tax on the income of households
 KISE Capital tax on the income of self-employed
 KS Capital tax on Stocks of Wealth
 SPLIT1 PIT Split between LEES, LNON, KIH, KISE
 SPLIT2 Split between LNON and KISE

Alcohol, Tobacco, Environmental and Property taxes:

AT alcohol and tobacco tax
 T transport tax
 E energy tax,
 P pollution tax
 RS resource tax
 RP recurrent taxes on immovable property
 O other taxes on property

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2002	2003	2004	2005	2006	2007	2008	2009	2010
D2	T		Taxes on production and imports	553.647	582.755	651.403	741.549	779.456	826.797	856.928	830.522	914.171
D21	T		Taxes on products	540.044	562.417	632.886	713.176	750.592	800.033	828.551	798.103	827.687
D211	T		Value added type taxes (VAT)	273.142	288.157	332.612	397.417	409.802	419.958	458.444	456.821	477.090
D211	C01	Value Added Tax	Value Added Tax	273.142	288.157	332.612	397.417	409.802	419.958	458.444	456.821	477.090
D211	C02	Customs & Excise Tax	Customs & Excise Tax	M	M	M	M	M	M	M	M	M
D212	T		Taxes and duties on imports excluding VAT	45.072	42.138	19.568	15.734	13.885	14.909	14.194	11.610	11.575
D2121	T		Import duties	24.795	26.820	15.620	15.734	13.885	14.909	14.194	11.610	11.575
D2121	C01	Grain	Grain	M	M	M	M	M	M	M	M	M
D2121	C02	Cattle and Meat	Cattle and Meat	M	M	M	M	M	M	M	M	M
D2121	C03	Petroleum	Petroleum	M	M	M	M	M	M	M	M	M
D2121	C04	Milk	Milk	M	M	M	M	M	M	M	M	M
D2121	C05	Cement	Cement	M	M	M	M	M	M	M	M	M
D2121	C06	Ad Valorem - Motor Vehicles	Ad Valorem - Motor Vehicles	4.035	4.900	1.203	M	M	M	M	M	M
D2121	C07	Ad Valorem - Electrical Household Appliances	Ad Valorem - Electrical Household Appliances	0.596	0.642	0.088	M	M	M	M	M	M
D2121	C08	Ad Valorem - Telecom Household Appliances	Ad Valorem - Telecom Household Appliances	0.948	1.104	0.283	M	M	M	M	M	M
D2121	C09	Ad Valorem - Clothing	Ad Valorem - Clothing	3.424	4.020	1.259	M	M	M	M	M	M
D2121	C10	Ad Valorem - Import Duty	Ad Valorem - Import Duty	M	M	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D2121	C11	Ad Valorem - Miscellaneous	Ad Valorem - Miscellaneous	15.656	16.037	3.233	M	M	M	M	M	M
D2121	C12	Import Duties - Others	Import Duties - Others	0.136	0.117	0.107	M	M	M	M	M	M
D2121	C13	Import Duties paid to EU Institutions	Import Duties paid to EU Institutions	M	M	9.446	15.734	13.885	14.909	14.194	11.610	11.575
D2122	T		Taxes on imports, excluding VAT and import duties	20.277	15.317	3.949	M	M	M	M	M	M
D2122A	T		Levies on imported agricultural products	L	L	L	M	M	M	M	M	M
D2122B	T		Monetary compensatory amounts on imports	20.277	15.317	3.949	M	M	M	M	M	M
D2122B	C01	Levy on imported goods	Levy on imported goods	20.277	15.317	3.949	M	M	M	M	M	M
D2122C	T		Excise duties	M	M	M	M	M	M	M	M	M
D2122D	T		General sales taxes	M	M	M	M	M	M	M	M	M
D2122E	T		Taxes on specific services	M	M	M	M	M	M	M	M	M
D2122F	T		Profits of import monopolies	M	M	M	M	M	M	M	M	M
D214	T		Taxes on products, except VAT and import taxes	221.830	232.122	280.705	300.026	326.906	365.166	355.913	329.672	339.023
D214A	T		Excise duties and consumption taxes	114.533	116.613	127.654	148.174	156.772	183.594	177.581	175.521	185.581
D214A	C01	Excise Levies - Machine Made Cigarettes	Excise Levies - Machine Made Cigarettes	45.162	49.255	57.568	60.936	62.658	56.818	60.382	62.985	68.204
D214A	C02	Excise Levies - Beer	Excise Levies - Beer	0.913	0.881	0.978	0.789	1.279	1.365	1.145	1.125	1.164
D214A	C03	Excise Levies - Spirits	Excise Levies - Spirits	9.052	9.483	9.856	9.640	9.967	9.266	9.786	7.560	8.730
D214A	C04	Excise Levies - Petroleum	Excise Levies - Petroleum	58.532	55.867	56.301	62.293	66.154	96.458	84.717	84.895	90.933
D214A	C05	Excise Levies - Tobacco	Excise Levies - Tobacco	0.873	1.127	2.088	2.176	1.861	2.038	1.730	1.872	1.807
D214A	C06	Excise Levies - Wines	Excise Levies - Wines	M	M	M	M	M	M	M	M	M
D214A	C07	Excise Levies - Mobile Telephony Services	Excise Levies - Mobile Telephony Services	M	M	M	1.975	2.239	2.569	2.704	2.490	2.509
D214A	C08	Excise Levies - Electricity	Excise Levies - Electricity	M	M	M	0.746	1.123	1.507	1.722	1.788	1.788
D214A	C09	Eco Contribution	Eco Contribution	M	M	0.864	10.364	11.868	13.960	15.609	12.871	10.192
D214A	C10	Excise Levies - Cement	Excise Levies - Cement	M	M	M	M	M	M	M	M	0.254
D214A	C11	Excise Duties - Pneumatic Tyres	Excise Duties - Pneumatic Tyres	M	M	M	M	M	M	M	M	M
D214A	C12	Excise Duties - Ammunition Cartridges	Excise Duties - Ammunition Cartridges	M	M	M	M	M	M	M	M	M
D214A	C13	Excise Duties - Chewing Gum	Excise Duties - Chewing Gum	M	M	M	M	M	M	M	M	M
D214A	C14	Excise Duties - Plastic Bags	Excise Duties - Plastic Bags	M	M	M	M	M	M	M	M	M
D214A	C15	Excise Duties - Bottled Water	Excise Duties - Bottled Water	M	M	M	M	M	M	M	M	M
D214A	C16	Excise Duties - Non-Alcohol Beverages	Excise Duties - Non-Alcohol Beverages	M	M	M	M	M	M	M	M	M
D214A	C17	Fee on Caging Bluefin Tuna	Fee on Caging Bluefin Tuna	M	M	M	M	M	M	M	M	M
D214A	C18	Excise Duties - Toiletries	Excise Duties - Toiletries	M	M	M	M	M	M	M	M	M
D214A	C19	Excise Duties - Construction components and fixtures	Excise Duties - Construction components and fixtures	M	M	M	M	M	M	M	M	M
D214B	T		Stamp taxes	1.511	1.557	1.493	1.601	1.824	1.873	2.082	2.228	0.239
D214B	C01	Duty on Documents - Movebles	Duty on Documents - Movebles	M	M	M	M	M	M	M	M	M
D214B	C02	Duty on Documents - Documents	Duty on Documents - Documents	1.509	1.556	1.491	1.601	1.824	1.873	2.082	2.228	0.239
D214B	C03	Duty on Documents - Legal fees	Duty on Documents - Legal fees	0.002	0.000	0.001	0.000	0.000	0.000	0.000	0.000	0.000
D214B	C04	Duty on Documents - Penalties on VA	Duty on Documents - Penalties on VA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D214B	C05	Duty on Documents - Unclassified	Duty on Documents - Unclassified	M	M	M	M	M	M	M	M	M
D214C	T		Taxes on financial and capital transactions	41.718	44.071	63.469	58.394	62.468	72.548	58.789	47.064	50.717
D214C	C01	Duty on Documents - Immovables	Duty on Documents - Immovables	31.341	42.492	61.497	55.851	60.197	68.086	55.200	43.026	45.418
D214C	C02	Duty on Documents - Shares	Duty on Documents - Shares	2.642	0.912	1.264	1.046	1.060	2.719	2.178	2.526	1.526
D214C	C03	Duty on Documents - Emphy Grants	Duty on Documents - Emphy Grants	7.318	0.162	0.056	0.811	0.422	0.922	0.679	0.716	3.159
D214C	C04	Duty on Documents - Parts Exchange	Duty on Documents - Parts Exchange	0.417	0.504	0.652	0.686	0.789	0.821	0.732	0.797	0.615
D214C	C05	Levy - Sale of Immovable property	Levy - Sale of Immovable property	M	M	M	M	M	M	M	M	M
D214D	T		Car registration taxes	49.485	53.712	45.345	48.313	51.854	53.002	60.688	48.091	41.112
D214D	C01	Motor Vehicle Registration Tax	Motor Vehicle Registration Tax	48.675	52.951	44.563	47.560	50.849	52.365	60.165	47.486	40.209
D214D	C02	Sale of number plates - Households	Sale of number plates - Households	0.805	0.750	0.776	0.738	0.617	0.629	0.517	0.597	0.899
D214D	C03	Sale of number plates - Government	Sale of number plates - Government	0.005	0.011	0.006	0.015	0.038	0.009	0.006	0.000	0.005
D214D	C04	Registration Tax of X, K and Y plates	Registration Tax of X, K and Y plates	M	M	M	M	0.349	0.000	0.000	0.000	0.000
D214E	T		Taxes on entertainment	M	M	M	M	M	M	M	M	M

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2002	2003	2004	2005	2006	2007	2008	2009	2010
D214E	C01	Entertainment Duty	Entertainment Duty	M	M	M	M	M	M	M	M	M
D214F	T		Taxes on lotteries, gambling and betting	M	0.114	24.963	24.307	31.397	33.631	39.309	43.327	48.078
D214F	C01	Gaming Taxes	Gaming Taxes	M	M	24.801	23.446	30.259	32.300	37.896	41.557	46.204
D214F	C02	MGA - Authority Service	MGA - Authority Service	M	0.114	0.163	0.861	1.138	1.331	1.413	1.770	1.874
D214G	T		Taxes on insurance premiums	9.245	10.371	11.204	11.399	11.737	12.002	11.670	13.351	13.198
D214G	C01	Duty on Documents - Insurance Policy	Duty on Documents - Insurance Policy	9.245	10.371	11.204	11.399	11.737	12.002	11.670	13.351	13.198
D214H	T		Other taxes on specific services	4.415	4.748	4.765	7.838	10.854	8.517	5.795	0.090	0.097
D214H	C01	Levy on Restaurant Services	Levy on Restaurant Services	M	M	M	M	M	M	M	M	M
D214H	C02	Levy on Accommodation	Levy on Accommodation	M	M	M	M	M	M	M	M	M
D214H	C03	Airport Tax	Airport Tax	4.045	4.488	4.503	7.558	10.707	8.428	5.713	M	M
D214H	C04	Administration charge - Test Motor Vehicle	Administration charge - Test Motor Vehicle	0.370	0.260	0.262	0.280	0.147	0.090	0.082	0.090	0.097
D214H	C05	Bunkering Tax	Bunkering Tax	M	M	M	M	M	M	M	M	M
D214H	C06	Environmental Contribution	Environmental Contribution	M	M	M	M	M	M	M	M	M
D214I	T		General sales or turnover taxes	M	M	M	M	M	M	M	M	M
D214J	T		Profits of fiscal monopolies	0.923	0.937	1.812	M	M	M	M	M	M
D214J	C01	Royalties from Cable Television	Royalties from Cable Television	0.756	0.790	0.981	M	M	M	M	M	M
D214J	C02	Royalties under Telecommunications Act.	Royalties under Telecommunications Act.	0.167	0.147	0.831	M	M	M	M	M	M
D214K	T		Export duties and monetary comp. amounts on exports	M	M	M	M	M	M	M	M	M
D214L	T		Other taxes on products n.e.c.	M	M	M	M	M	M	M	M	M
D214L	C01	Miscellaneous Duties / Taxes	Miscellaneous Duties / Taxes	M	M	M	M	M	M	M	M	M
D29	T		Other taxes on production	13.603	20.338	18.518	28.373	28.864	26.764	28.377	32.419	86.484
D29A	T		Taxes on land, buildings or other structures	M	M	M	M	M	M	M	M	M
D29B	T		Taxes on the use of fixed assets	3.682	6.202	6.197	6.915	7.540	7.151	7.469	12.602	11.348
D29B	C01	Sale of Number Plates - Business	Sale of Number Plates - Business	0.300	0.345	0.274	0.279	0.414	0.425	0.559	0.645	0.288
D29B	C02	Motor Vehicle Licence - Business	Motor Vehicle Licence - Business	3.382	5.857	5.922	6.637	7.126	6.726	6.911	11.957	11.060
D29C	T		Total wage bill and payroll taxes	M	M	M	M	M	M	M	M	M
D29D	T		Taxes on international transactions	M	M	M	M	M	M	M	M	M
D29E	T		Business and professional licences	9.921	12.749	11.025	20.147	19.865	16.183	18.939	19.212	24.435
D29E	C01	Wines and Spirits	Wines and Spirits	0.100	0.144	1.123	1.088	0.815	0.897	1.127	0.955	0.810
D29E	C02	Trading Licences	Trading Licences	1.731	1.936	2.130	2.856	1.895	0.933	3.719	0.212	3.092
D29E	C03	Hotels and Catering Establishments	Hotels and Catering Establishments	0.725	1.871	1.059	0.664	1.037	0.961	1.030	0.907	1.017
D29E	C04	Radio Station Licences	Radio Station Licences	M	M	M	M	M	M	M	M	M
D29E	C05	Bonded Stores Licences	Bonded Stores Licences	0.220	0.202	0.217	0.222	0.225	0.190	0.199	0.233	0.245
D29E	C06	Operating Licence - Mailapost	Operating Licence - Mailapost	0.413	0.102	M	M	M	M	M	M	M
D29E	C07	Operating Licence - Mallacom	Operating Licence - Mallacom	M	M	M	M	M	M	M	M	M
D29E	C08	Operating Licence - Malta International Airport	Operating Licence - Malta International Airport	0.454	0.443	0.489	0.492	0.443	0.512	0.496	0.496	0.248
D29E	C09	Mobile Telephone Line	Mobile Telephone Line	1.926	2.001	2.131	M	M	M	M	M	M
D29E	C10	Fixed Telephone Line	Fixed Telephone Line	1.008	1.363	1.158	M	M	M	M	M	M
D29E	C11	Gaming Licences	Gaming Licences	M	M	0.000	0.047	0.047	0.047	0.047	0.047	0.047
D29E	C12	Miscellaneous Licences	Miscellaneous Licences	0.163	0.821	0.848	1.034	0.441	1.090	1.256	2.794	5.008
D29E	C13	TV and Radio Licences - Business	TV and Radio Licences - Business	3.181	3.688	1.462	M	M	M	M	M	M
D29E	C15	Television Licence Fees - Business	Television Licence Fees - Business	M	M	M	1.933	5.334	2.447	2.140	2.942	1.853
D29E	C16	Fees for right of use - Business	Fees for right of use - Business	M	M	M	8.675	6.793	6.135	6.097	6.624	4.182
D29E	C17	Concession Fees	Concession Fees	M	M	M	M	M	M	M	M	3.506
D29E	C18	Rent Tax Warehouse	Rent Tax Warehouse	M	M	M	M	M	M	M	M	M
D29E	C19	MCA - Authority Service	MCA - Authority Service	M	M	M	2.715	2.428	2.565	2.416	3.090	3.169
D29E	C20	MRA - Authority Service	MRA - Authority Service	M	0.179	0.408	0.422	0.408	0.408	0.414	0.913	1.259
D29F	T		Taxes on pollution	M	M	M	M	M	0.403	1.453	0.030	0.001
D29F	C01	Waste Disposal at Sea	Waste Disposal at Sea	M	M	M	M	M	0.403	1.453	0.030	0.001
D29F	C02	Emission Trading Permits	Emission Trading Permits	M	M	M	M	M	M	M	M	M
D29G	T		Under-compensation of VAT (flat rate system)	M	M	M	M	M	M	M	M	M
D29H	T		Other taxes on production n.e.c.	M	1.387	1.296	1.310	1.459	3.028	0.516	0.575	50.700
D29H	C01	Contributions to Protection Funds	Contributions to Protection Funds	M	1.387	1.296	1.310	1.459	3.026	0.516	0.575	50.700
D29H	C02	Contribution to Single Resolution Board	Contribution to Single Resolution Board	M	M	M	M	M	M	M	M	M
D5	T		Current taxes on income wealth, etc.	482.550	522.284	502.368	559.454	609.754	725.955	742.765	795.424	807.771
D51	T		Taxes on income	432.794	480.357	476.473	519.802	583.939	691.649	717.254	759.277	770.180
D51M	T		Taxes on individual or household income including hold	274.327	284.258	305.255	326.323	359.835	341.591	351.414	391.720	389.847
D51M	C01	Individuals	Individuals	274.327	284.258	305.255	326.323	359.835	341.591	351.414	391.720	389.847
D51A	T		Taxes on individual or household income excluding hold	234.291	245.413	261.025	281.213	305.458	274.897	287.729	338.050	340.559
D51A	C01	Income Tax by Individuals	Income Tax by Individuals	234.291	245.413	261.025	281.213	305.458	274.897	287.729	338.050	340.559
D51C1	T		Taxes on individual or household holding gains(1)	40.035	38.845	44.230	45.111	54.378	66.694	63.685	53.670	49.288
D51C1	C01	Holding Gains by Individuals	Holding Gains by Individuals	40.035	38.845	44.230	45.111	54.378	66.694	63.685	53.670	49.288
D51O	T		Taxes on the income or profits of corporations including	157.154	193.549	167.511	190.504	221.558	346.782	362.990	365.181	379.182
D51O	C01	Corporations	Corporations	157.154	193.549	167.511	190.504	221.558	346.782	362.990	365.181	379.182
D51B	T		Taxes on the income or profits of corporations excluding	125.008	161.592	128.049	146.355	170.733	257.990	294.699	304.725	322.313
D51B	C01	Income Tax by Companies	Income Tax by Companies	125.008	161.592	128.049	146.355	170.733	257.990	294.699	304.725	322.313
D51C2	T		Taxes on holding gains of corporations(1)	32.146	31.956	39.462	44.149	50.825	88.792	68.292	60.456	56.868

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼									
				2002	2003	2004	2005	2006	2007	2008	2009	2010
D51C2	C01	Holding Gains by Companies	Holding Gains by Companies	32.146	31.956	39.462	44.149	50.825	88.792	68.292	60.456	56.868
D51C3	T		Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M
D51C3	C01	Holding Gains Other	Holding Gains Other	M	M	M	M	M	M	M	M	M
D51C3	C02	Tax on Bearer Accounts	Tax on Bearer Accounts	M	M	M	M	M	M	M	M	M
D51C	T		Taxes on holding gains	72.181	70.801	83.692	89.259	105.202	155.486	131.977	114.125	106.157
D51D	T		Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M
D51E	T		Other taxes on income n.e.c.	1.314	2.550	3.707	2.975	2.546	3.275	2.850	2.376	1.151
D51E	C01	Other Unallocable Income Tax	Other Unallocable Income Tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D51E	C02	Penalties paid by Individuals	Penalties paid by Individuals	0.774	1.626	2.717	1.925	1.909	2.498	1.991	1.223	0.628
D51E	C03	Penalties paid by Companies	Penalties paid by Companies	0.529	0.915	0.976	0.860	0.625	0.769	0.831	1.138	0.510
D51E	C04	Penalties paid by Others	Penalties paid by Others	0.011	0.009	0.013	0.189	0.012	0.008	0.028	0.016	0.013
D59	T		Other current taxes	49.756	41.928	25.895	39.651	25.816	34.306	25.511	36.146	37.591
D59A	T		Current taxes on capital	M	M	M	M	M	M	M	M	M
D59B	T		Poll taxes	M	M	M	M	M	M	M	M	M
D59C	T		Expenditure taxes	M	M	M	M	M	M	M	M	M
D59C	C01	Levy on expenditure incurred on overseas travel	Levy on expenditure incurred on overseas travel	M	M	M	M	M	M	M	M	M
D59D	T		Payments by households for licences	25.786	26.630	25.895	25.172	25.816	25.931	25.511	36.146	37.591
D59D	C01	Sporting Licences	Sporting Licences	0.526	1.016	0.991	0.886	0.889	0.980	0.825	0.828	0.914
D59D	C02	Driving Licences	Driving Licences	1.773	1.845	1.206	1.282	1.449	1.806	1.795	1.695	1.719
D59D	C03	Motor Vehicle License - Households	Motor Vehicle License - Households	21.887	22.445	21.594	21.009	21.176	20.843	20.844	31.947	33.179
D59D	C04	TV and Radio Licences - Households	TV and Radio Licences - Households	1.599	1.324	1.599	1.952	2.302	2.302	2.047	1.676	1.778
D59D	C05	Fees for right of use - Households	Fees for right of use - Households	M	M	M	0.044	0.000	0.000	0.000	0.000	0.000
D59D	C07	Swimming Pools	Swimming Pools	M	M	M	M	M	M	M	M	M
D59E	T		Taxes on international transactions	23.970	15.297	M	14.479	M	8.375	M	M	M
D59E	C01	Investment Registration Scheme	Investment Registration Scheme	23.970	15.297	M	14.479	M	8.375	M	M	M
D59F	T		Other current taxes n.e.c.	M	M	M	M	M	M	M	M	M
D59F		Individual (International) Investor Programme	Individual (International) Investor Programme	M	M	M	M	M	M	M	M	M
D91	T		Capital taxes	5.332	6.245	9.362	17.503	14.653	15.666	15.070	14.005	14.722
D91A	T		Taxes on capital transfers	5.332	6.245	9.362	17.503	14.653	15.666	15.070	14.005	14.722
D91A	C01	Death and Donation Duty	Death and Donation Duty	0.249	0.420	0.170	0.172	0.096	0.168	0.046	0.036	0.075
D91A	C02	Duty on Documents - Donations	Duty on Documents - Donations	1.191	1.487	2.421	2.620	3.389	3.428	3.297	3.069	3.321
D91A	C03	Duty on Documents - Property Transfers	Duty on Documents - Property Transfers	3.862	4.296	6.728	14.614	11.045	11.964	11.697	10.848	11.264
D91A	C04	Duty on Documents - Interest on Property Transfers	Duty on Documents - Interest on Property Transfers	0.029	0.042	0.042	0.098	0.123	0.105	0.029	0.051	0.061
D91B	T		Capital levies	M	M	M	M	M	M	M	M	M
D91C	T		Other capital taxes n.e.c.	M	M	M	M	M	M	M	M	M
ODA	T		Total tax receipts	1,041.529	1,111.285	1,163.133	1,318.506	1,403.864	1,568.417	1,614.763	1,639.951	1,736.663
D61	T		Net social contributions	345.949	353.072	360.286	380.163	389.772	398.304	431.995	434.928	456.496
D611	T		Employers' actual social contributions	127.160	129.699	131.690	137.936	141.735	144.059	158.171	158.887	167.752
D611	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	34.391	34.774	34.875	35.113	36.218	36.723	38.093	38.500	40.344
D611	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	92.734	94.862	96.801	102.557	105.287	107.193	119.888	120.230	127.104
D611	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	0.036	0.063	0.015	0.266	0.230	0.143	0.190	0.157	0.304
D611	C04	SSC - Penalties on Employees	SSC - Penalties on Employees	M	M	M	M	M	M	M	M	M
D611C	T		Compulsory employers' actual social contributions	127.160	129.699	131.690	137.936	141.735	144.059	158.171	158.887	167.752
D611C	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	34.391	34.774	34.875	35.113	36.218	36.723	38.093	38.500	40.344
D611C	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	92.734	94.862	96.801	102.557	105.287	107.193	119.888	120.230	127.104
D611C	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	0.036	0.063	0.015	0.266	0.230	0.143	0.190	0.157	0.304
D611V	T		Voluntary employers' actual social contributions	M	M	M	M	M	M	M	M	M
D61S	T		Social insurance scheme service charges(3)	M	M	M	M	M	M	M	M	M
D6111	T		Employers' actual pension contributions (1)	127.160	129.699	131.690	137.936	141.735	144.059	158.171	158.887	167.752
D6111	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	34.391	34.774	34.875	35.113	36.218	36.723	38.093	38.500	40.344
D6111	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	92.734	94.862	96.801	102.557	105.287	107.193	119.888	120.230	127.104
D6111	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	0.036	0.063	0.015	0.266	0.230	0.143	0.190	0.157	0.304
D6112	T		Employers' actual non-pension contributions (1)	M	M	M	M	M	M	M	M	M
D612	T		Employers' imputed social contributions	62.495	64.811	66.819	73.320	74.819	76.156	80.230	83.117	85.643
D612	C01	Treasury Department Service Pension	Treasury Department Service Pension	62.495	64.811	66.819	73.320	74.819	76.156	80.230	83.117	85.643
D6121	T		Employers' imputed pension contributions (1)	M	M	M	M	M	M	M	M	M
D6122	T		Employers' imputed non-pension contributions (1)	62.495	64.811	66.819	73.320	74.819	76.156	80.230	83.117	85.643
D613	T		Households' actual social contributions	156.294	158.561	161.777	168.906	173.219	178.089	193.594	192.923	203.101
D613	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	127.050	129.536	131.596	137.586	141.345	143.817	157.944	158.729	167.422
D613	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	29.081	28.902	30.111	31.273	31.815	34.251	35.604	34.144	35.624
D613	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.163	0.123	0.070	0.048	0.058	0.021	0.046	0.050	0.055
D6131	T		Households' actual pension contributions (1)	156.294	158.561	161.777	168.906	173.219	178.089	193.594	192.923	203.101
D6131	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	127.050	129.536	131.596	137.586	141.345	143.817	157.944	158.729	167.422
D6131	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	29.081	28.902	30.111	31.273	31.815	34.251	35.604	34.144	35.624
D6131	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.163	0.123	0.070	0.048	0.058	0.021	0.046	0.050	0.055
D6132	T		Households' actual non-pension contributions (1)	M	M	M	M	M	M	M	M	M
D613C	T		Compulsory households' actual social contributions	156.294	158.561	161.777	168.906	173.219	178.089	193.594	192.923	203.101

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2002	2003	2004	2005	2006	2007	2008	2009	2010
D613C	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	127.050	129.536	131.596	137.586	141.345	143.817	157.944	158.729	167.422
D613C	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	29.081	28.902	30.111	31.273	31.815	34.251	35.604	34.144	35.624
D613C	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.163	0.123	0.070	0.048	0.058	0.021	0.046	0.050	0.055
D613CE	T		Compulsory employees' actual social contributions	127.050	129.536	131.596	137.586	141.345	143.817	157.944	158.729	167.422
D613CE	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	127.050	129.536	131.596	137.586	141.345	143.817	157.944	158.729	167.422
D613CS	T		Compulsory actual social contributions by the self-employed	29.244	29.025	30.181	31.320	31.873	34.271	35.650	34.194	35.679
D613CS	C01	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	29.081	28.902	30.111	31.273	31.815	34.251	35.604	34.144	35.624
D613CS	C02	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.163	0.123	0.070	0.048	0.058	0.021	0.046	0.050	0.055
D613CN	T		Compulsory actual social contributions by the non-employed	M	M	M	M	M	M	M	M	M
D613V	T		Voluntary households' actual social contributions	M	M	M	M	M	M	M	M	M
D614	T		Households' social contributions supplements(3)	M	M	M	M	M	M	M	M	M
D6141	T		Households' pension contributions supplements (1)	M	M	M	M	M	M	M	M	M
D6142	T		Households' non-pension contributions supplements (1)	M	M	M	M	M	M	M	M	M
D995	T		Capital transfers from general government to relevant sectors	M	M	M	M	M	M	M	M	M
D995A	T		Taxes on products assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995B	T		Other taxes on production assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995C	T		Taxes on income assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995D	T		Other current taxes assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995E	T		Employers' actual social contributions assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995F	T		Households' actual social contributions assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995FE	T		Employees' actual social contributions assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995FS	T		Actual social contributions by self-employed persons assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995FN	T		Actual social contributions by non-employed persons assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995G	T		Capital taxes assessed but unlikely to be collected (2)	M	M	M	M	M	M	M	M	M
ODB	T		Total receipts from taxes and social contributions after allowances	1,324.983	1,399.545	1,456.601	1,625.348	1,718.817	1,890.565	1,966.528	1,991.762	2,107.516
ODC	T		Total receipts from taxes and net social contributions (1)	1,387.478	1,464.357	1,523.420	1,698.669	1,793.636	1,966.721	2,046.759	2,074.879	2,193.159
ODD	T		Total receipts from taxes and compulsory social contributions	1,324.983	1,399.545	1,456.601	1,625.348	1,718.817	1,890.565	1,966.528	1,991.762	2,107.516

Economic function

C Consumption tax
 LEYRS Labour taxes on Employers
 LEES Labour taxes on Employees
 LNON Labour tax on the non-employed (pensioners/ unemployed)
 KIC Capital tax on the income of corporations
 KIH Capital tax on the income of households
 KISE Capital tax on the income of self-employed
 KS Capital tax on Stocks of Wealth
 SPLIT1 PIT Split between LEES, LNON, KIH, KISE
 SPLIT2 Split between LNON and KISE

Alcohol, Tobacco, Env
 AT alcohol and tobacco
 T transport taxes
 E energy tax,
 P pollution tax
 RS resource tax
 RP recurrent taxes
 O other taxes

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2011	2012	2013	2014	2015	2016	2017	2018	2019
D2	T		Taxes on production and imports	934.378	957.271	1,000.233	1,122.481	1,200.437	1,286.327	1,424.285	1,590.831	1,639.839
D21	T		Taxes on products	899.818	919.551	959.166	1,071.407	1,141.410	1,222.715	1,365.728	1,538.580	1,567.561
D211	T		Value added type taxes (VAT)	520.052	539.984	582.169	642.248	673.346	711.553	810.195	919.663	934.319
D211	C01	Value Added Tax	Value Added Tax	520.052	539.984	582.169	642.248	673.346	711.553	810.195	919.663	934.319
D211	C02	Customs & Excise Tax	Customs & Excise Tax	M	M	M	M	M	M	M	M	M
D212	T		Taxes and duties on imports excluding VAT	11.466	16.333	12.353	14.157	15.951	16.468	15.059	13.633	18.236
D2121	T		Import duties	11.466	16.333	12.353	14.157	15.951	16.468	15.059	13.633	18.236
D2121	C01	Grain	Grain	M	M	M	M	M	M	M	M	M
D2121	C02	Cattle and Meat	Cattle and Meat	M	M	M	M	M	M	M	M	M
D2121	C03	Petroleum	Petroleum	M	M	M	M	M	M	M	M	M
D2121	C04	Milk	Milk	M	M	M	M	M	M	M	M	M
D2121	C05	Cement	Cement	M	M	M	M	M	M	M	M	M
D2121	C06	Ad Valorem - Motor Vehicles	Ad Valorem - Motor Vehicles	M	M	M	M	M	M	M	M	M
D2121	C07	Ad Valorem - Electrical Household Appliances	Ad Valorem - Electrical Household Appliances	M	M	M	M	M	M	M	M	M
D2121	C08	Ad Valorem - Telecom Household Appliances	Ad Valorem - Telecom Household Appliances	M	M	M	M	M	M	M	M	M
D2121	C09	Ad Valorem - Clothing	Ad Valorem - Clothing	M	M	M	M	M	M	M	M	M
D2121	C10	Ad Valorem - Import Duty	Ad Valorem - Import Duty	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D2121	C11	Ad Valorem - Miscellaneous	Ad Valorem - Miscellaneous	M	M	M	M	M	M	M	M	M
D2121	C12	Import Duties - Others	Import Duties - Others	M	M	M	M	M	M	M	M	M
D2121	C13	Import Duties paid to EU Institutions	Import Duties paid to EU Institutions	11.466	16.333	12.353	14.157	15.951	16.468	15.059	13.633	18.236
D2122	T		Taxes on imports, excluding VAT and import duties	M	M	M	M	M	M	M	M	M
D2122A	T		Levies on imported agricultural products	M	M	M	M	M	M	M	M	M
D2122B	T		Monetary compensatory amounts on imports	M	M	M	M	M	M	M	M	M
D2122B	C01	Levy on imported goods	Levy on imported goods	M	M	M	M	M	M	M	M	M
D2122C	T		Excise duties	M	M	M	M	M	M	M	M	M
D2122D	T		General sales taxes	M	M	M	M	M	M	M	M	M
D2122E	T		Taxes on specific services	M	M	M	M	M	M	M	M	M
D2122F	T		Profits of import monopolies	M	M	M	M	M	M	M	M	M
D214	T		Taxes on products, except VAT and import taxes	368.300	363.234	364.644	415.002	452.113	494.695	540.474	605.284	615.007
D214A	T		Excise duties and consumption taxes	202.317	207.715	207.069	243.476	257.808	267.945	288.341	300.499	317.439
D214A	C01	Excise Levies - Machine Made Cigarettes	Excise Levies - Machine Made Cigarettes	69.276	71.613	69.349	81.503	80.868	83.729	87.803	91.861	92.346
D214A	C02	Excise Levies - Beer	Excise Levies - Beer	2.290	2.288	2.300	3.153	2.835	3.332	3.661	3.834	3.885
D214A	C03	Excise Levies - Spirits	Excise Levies - Spirits	8.632	9.483	11.046	11.426	12.504	12.195	12.999	13.844	14.577
D214A	C04	Excise Levies - Petroleum	Excise Levies - Petroleum	104.550	107.161	104.426	118.304	127.125	135.920	144.908	147.868	156.925
D214A	C05	Excise Levies - Tobacco	Excise Levies - Tobacco	1.740	3.704	3.068	3.887	3.713	3.552	3.935	4.073	6.504
D214A	C06	Excise Levies - Wines	Excise Levies - Wines	M	M	M	M	1.431	2.396	2.541	2.354	2.462
D214A	C07	Excise Levies - Mobile Telephony Services	Excise Levies - Mobile Telephony Services	2.093	2.864	3.497	2.967	3.957	4.104	3.847	4.477	4.197
D214A	C08	Excise Levies - Electricity	Excise Levies - Electricity	2.798	2.730	1.307	5.707	3.287	3.457	3.289	2.910	3.886
D214A	C09	Eco Contribution	Eco Contribution	8.025	6.671	7.964	9.294	8.116	1.461	0.564	0.199	0.211
D214A	C10	Excise Levies - Cement	Excise Levies - Cement	2.913	3.202	4.114	7.235	11.037	12.133	14.716	17.182	20.473
D214A	C11	Excise Duties - Pneumatic Tyres	Excise Duties - Pneumatic Tyres	M	M	M	M	1.357	1.404	1.570	1.400	1.646
D214A	C12	Excise Duties - Ammunition Cartridges	Excise Duties - Ammunition Cartridges	M	M	M	M	0.033	0.019	0.030	0.000	0.000
D214A	C13	Excise Duties - Chewing Gum	Excise Duties - Chewing Gum	M	M	M	M	0.105	0.497	0.696	0.683	0.625
D214A	C14	Excise Duties - Plastic Bags	Excise Duties - Plastic Bags	M	M	M	M	0.181	0.640	1.527	1.392	0.958
D214A	C15	Excise Duties - Bottled Water	Excise Duties - Bottled Water	M	M	M	M	0.116	0.791	0.718	0.718	0.828
D214A	C16	Excise Duties - Non-Alcohol Beverages	Excise Duties - Non-Alcohol Beverages	M	M	M	M	0.039	0.844	2.506	2.781	2.758
D214A	C17	Fee on Caging Bluefin Tuna	Fee on Caging Bluefin Tuna	M	M	M	M	1.104	1.469	1.064	2.334	2.138
D214A	C18	Excise Duties - Toiletries	Excise Duties - Toiletries	M	M	M	M	M	M	0.804	0.813	0.858
D214A	C19	Excise Duties - Construction components and fixtures	Excise Duties - Construction components and fixtures	M	M	M	M	M	M	1.162	1.776	2.162
D214B	T		Stamp taxes	0.017	0.013	0.057	0.050	0.061	0.072	0.106	0.074	0.162
D214B	C01	Duty on Documents - Movebles	Duty on Documents - Movebles	M	M	M	M	M	M	M	M	M
D214B	C02	Duty on Documents - Documents	Duty on Documents - Documents	0.017	0.013	0.031	0.008	0.000	0.000	0.000	0.000	0.000
D214B	C03	Duty on Documents - Legal fees	Duty on Documents - Legal fees	0.000	0.000	0.026	0.026	0.029	0.024	0.021	0.008	0.009
D214B	C04	Duty on Documents - Penalties on VA	Duty on Documents - Penalties on VA	0.000	0.000	0.003	0.016	0.032	0.048	0.086	0.066	0.153
D214B	C05	Duty on Documents - Unclassified	Duty on Documents - Unclassified	M	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D214C	T		Taxes on financial and capital transactions	53.185	53.467	55.308	62.861	80.239	99.663	108.104	143.638	132.999
D214C	C01	Duty on Documents - Immovables	Duty on Documents - Immovables	49.057	48.195	50.226	57.058	73.753	86.309	98.600	127.008	121.675
D214C	C02	Duty on Documents - Shares	Duty on Documents - Shares	1.622	2.822	2.887	2.640	4.254	7.846	5.548	16.630	11.323
D214C	C03	Duty on Documents - Emphy Grants	Duty on Documents - Emphy Grants	1.728	1.250	1.347	2.120	1.723	5.182	3.641	0.000	0.000
D214C	C04	Duty on Documents - Parts Exchange	Duty on Documents - Parts Exchange	0.780	1.201	0.848	1.044	0.509	0.325	0.316	0.000	0.000
D214C	C05	Levy - Sale of Immovable property	Levy - Sale of Immovable property	M	M	M	M	M	M	M	M	M
D214D	T		Car registration taxes	44.511	36.204	34.485	34.032	41.488	43.739	51.606	54.770	53.226
D214D	C01	Motor Vehicle Registration Tax	Motor Vehicle Registration Tax	43.637	35.546	33.838	33.340	40.809	43.059	50.868	54.025	52.264
D214D	C02	Sale of number plates - Households	Sale of number plates - Households	0.867	0.646	0.640	0.686	0.666	0.674	0.728	0.738	0.956
D214D	C03	Sale of number plates - Government	Sale of number plates - Government	0.006	0.012	0.007	0.006	0.013	0.006	0.009	0.007	0.006
D214D	C04	Registration Tax of X, K and Y plates	Registration Tax of X, K and Y plates	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D214E	T		Taxes on entertainment	M	M	M	M	M	M	M	M	M

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2011	2012	2013	2014	2015	2016	2017	2018	2019
D214E	C01	Entertainment Duty	Entertainment Duty	M	M	M	M	M	M	M	M	M
D214F	T		Taxes on lotteries, gambling and betting	54.501	51.556	52.614	57.655	55.491	62.379	64.770	75.106	77.491
D214F	C01	Gaming Taxes	Gaming Taxes	52.256	47.231	49.262	53.131	50.925	56.808	53.986	64.452	69.378
D214F	C02	MGA - Authority Service	MGA - Authority Service	2.245	4.325	3.352	4.524	4.566	5.571	10.784	10.653	8.113
D214G	T		Taxes on insurance premiums	13.672	13.730	14.285	15.826	15.594	19.300	21.909	23.483	25.836
D214G	C01	Duty on Documents - Insurance Policy	Duty on Documents - Insurance Policy	13.672	13.730	14.285	15.826	15.594	19.300	21.909	23.483	25.836
D214H	T		Other taxes on specific services	0.097	0.549	0.827	1.103	1.432	1.596	5.639	7.714	7.854
D214H	C01	Levy on Restaurant Services	Levy on Restaurant Services	M	M	M	M	M	M	M	M	M
D214H	C02	Levy on Accommodation	Levy on Accommodation	M	M	M	M	M	M	M	M	M
D214H	C03	Airport Tax	Airport Tax	M	M	M	M	M	M	M	M	M
D214H	C04	Administration charge - Test Motor Vehicle	Administration charge - Test Motor Vehicle	0.097	0.094	0.100	0.093	0.102	0.102	0.116	0.127	0.125
D214H	C05	Bunkering Tax	Bunkering Tax	M	0.455	0.727	1.009	1.330	1.246	2.127	2.020	2.106
D214H	C06	Environmental Contribution	Environmental Contribution	M	M	M	M	M	0.248	3.395	5.567	5.622
D214I	T		General sales or turnover taxes	M	M	M	M	M	M	M	M	M
D214J	T		Profits of fiscal monopolies	M	M	M	M	M	M	M	M	M
D214J	C01	Royalties from Cable Television	Royalties from Cable Television	M	M	M	M	M	M	M	M	M
D214J	C02	Royalties under Telecommunications Act.	Royalties under Telecommunications Act.	M	M	M	M	M	M	M	M	M
D214K	T		Export duties and monetary comp. amounts on exports	M	M	M	M	M	M	M	M	M
D214L	T		Other taxes on products n.e.c.	M	M	M	M	M	M	M	M	M
D214L	C01	Miscellaneous Duties / Taxes	Miscellaneous Duties / Taxes	M	M	M	M	M	M	M	M	M
D29	T		Other taxes on production	34.560	37.720	41.067	51.074	59.027	63.612	58.558	52.251	72.278
D29A	T		Taxes on land, buildings or other structures	M	M	M	M	M	M	M	M	M
D29B	T		Taxes on the use of fixed assets	12.153	12.799	12.307	15.027	17.086	17.506	18.239	19.300	21.011
D29B	C01	Sale of Number Plates - Business	Sale of Number Plates - Business	0.626	0.652	0.715	0.807	0.927	0.929	1.009	1.123	1.171
D29B	C02	Motor Vehicle Licence - Business	Motor Vehicle Licence - Business	11.527	12.147	11.592	14.220	16.159	16.577	17.231	18.177	19.840
D29C	T		Total wage bill and payroll taxes	M	M	M	M	M	M	M	M	M
D29D	T		Taxes on international transactions	M	M	M	M	M	M	M	M	M
D29E	T		Business and professional licences	15.612	13.916	15.774	15.237	14.967	16.675	14.329	15.040	15.221
D29E	C01	Wines and Spirits	Wines and Spirits	1.281	0.669	0.857	0.877	1.033	1.234	1.235	1.106	0.996
D29E	C02	Trading Licences	Trading Licences	1.664	1.164	1.669	0.708	0.916	1.428	0.001	-0.083	-0.037
D29E	C03	Hotels and Catering Establishments	Hotels and Catering Establishments	1.031	1.006	0.738	1.073	0.886	1.041	0.861	1.251	1.314
D29E	C04	Radio Station Licences	Radio Station Licences	M	M	M	M	M	M	M	M	M
D29E	C05	Bonded Stores Licences	Bonded Stores Licences	0.243	0.182	0.248	0.266	0.284	0.242	0.173	0.290	0.453
D29E	C06	Operating Licence - Mallapost	Operating Licence - Mallapost	M	M	M	M	M	M	M	M	M
D29E	C07	Operating Licence - Mallacom	Operating Licence - Mallacom	M	M	M	M	M	M	M	M	M
D29E	C08	Operating Licence - Malta International Airport	Operating Licence - Malta International Airport	0.496	0.496	0.496	0.496	0.744	0.000	0.000	0.000	0.000
D29E	C09	Mobile Telephone Line	Mobile Telephone Line	M	M	M	M	M	M	M	M	M
D29E	C10	Fixed Telephone Line	Fixed Telephone Line	M	M	M	M	M	M	M	M	M
D29E	C11	Gaming Licences	Gaming Licences	0.047	M	M	M	M	M	M	M	M
D29E	C12	Miscellaneous Licences	Miscellaneous Licences	0.911	-0.046	0.080	0.888	-0.482	0.826	-0.734	-0.526	0.670
D29E	C13	TV and Radio Licences - Business	TV and Radio Licences - Business	M	M	M	M	M	M	M	M	M
D29E	C15	Television Licence Fees - Business	Television Licence Fees - Business	1.476	0.302	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D29E	C16	Fees for right of use - Business	Fees for right of use - Business	2.451	2.320	2.157	1.565	2.226	1.971	2.507	1.251	0.731
D29E	C17	Concession Fees	Concession Fees	M	2.085	3.910	3.910	3.910	3.910	3.910	5.355	4.530
D29E	C18	Rent Tax Warehouse	Rent Tax Warehouse	M	M	0.032	0.009	0.005	0.009	0.000	0.000	0.000
D29E	C19	MCA - Authority Service	MCA - Authority Service	3.702	3.244	2.892	2.707	2.601	2.900	3.251	3.192	3.318
D29E	C20	MRA - Authority Service	MRA - Authority Service	2.311	2.495	2.697	2.738	2.842	3.114	3.126	3.203	3.246
D29F	T		Taxes on pollution	M	0.000	0.272	4.467	3.915	6.185	4.199	5.925	15.710
D29F	C01	Waste Disposal at Sea	Waste Disposal at Sea	M	M	M	M	M	M	M	M	M
D29F	C02	Emission Trading Permits	Emission Trading Permits	M	0.000	0.272	4.467	3.915	6.185	4.199	5.925	15.710
D29G	T		Under-compensation of VAT (flat rate system)	M	M	M	M	M	M	M	M	M
D29H	T		Other taxes on production n.e.c.	6.795	11.005	12.713	16.343	23.058	23.247	21.791	11.986	20.336
D29H	C01	Contributions to Protection Funds	Contributions to Protection Funds	6.795	11.005	12.713	16.343	15.538	14.761	14.425	4.135	13.050
D29H	C02	Contribution to Single Resolution Board	Contribution to Single Resolution Board	M	M	M	M	7.520	8.486	7.365	7.851	7.286
D5	T		Current taxes on income wealth, etc.	849.387	934.902	1,043.271	1,168.513	1,294.079	1,574.507	1,838.826	1,887.982	2,023.141
D51	T		Taxes on income	810.657	895.652	1,003.261	1,077.260	1,186.587	1,331.354	1,515.337	1,619.215	1,792.713
D51M	T		Taxes on individual or household income including hold	440.420	472.493	522.756	560.254	595.618	678.366	780.923	898.159	984.824
D51M	C01	Individuals	Individuals	440.420	472.493	522.756	560.254	595.618	678.366	780.923	898.159	984.824
D51A	T		Taxes on individual or household income excluding hold	386.727	415.075	460.106	486.935	517.587	593.969	684.268	801.585	882.223
D51A	C01	Income Tax by Individuals	Income Tax by Individuals	386.727	415.075	460.106	486.935	517.587	593.969	684.268	801.585	882.223
D51C1	T		Taxes on individual or household holding gains(1)	53.693	57.419	62.650	73.319	78.031	84.398	96.655	96.574	102.601
D51C1	C01	Holding Gains by Individuals	Holding Gains by Individuals	53.693	57.419	62.650	73.319	78.031	84.398	96.655	96.574	102.601
D51O	T		Taxes on the income or profits of corporations including	368.361	420.671	476.430	512.588	586.337	649.633	729.968	716.749	802.556
D51O	C01	Corporations	Corporations	368.361	420.671	476.430	512.588	586.337	649.633	729.968	716.749	802.556
D51B	T		Taxes on the income or profits of corporations excluding	310.537	362.088	421.159	447.545	510.767	577.599	652.505	609.977	684.546
D51B	C01	Income Tax by Companies	Income Tax by Companies	310.537	362.088	421.159	447.545	510.767	577.599	652.505	609.977	684.546
D51C2	T		Taxes on holding gains of corporations(1)	57.824	58.583	55.270	65.043	75.571	72.034	77.463	106.771	118.010

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2011	2012	2013	2014	2015	2016	2017	2018	2019
D51C2	C01	Holding Gains by Companies	Holding Gains by Companies	57.824	58.583	55.270	65.043	75.571	72.034	77.463	106.771	118.010
D51C3	T		Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M
D51C3	C01	Holding Gains Other	Holding Gains Other	M	M	M	M	M	M	M	M	M
D51C3	C02	Tax on Bearer Accounts	Tax on Bearer Accounts	M	M	M	M	M	M	M	M	M
D51C	T		Taxes on holding gains	111.517	116.002	117.920	138.363	153.601	156.432	174.118	203.345	220.611
D51D	T		Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M
D51E	T		Other taxes on income n.e.c.	1.876	2.488	4.075	4.418	4.632	3.354	4.447	4.307	5.334
D51E	C01	Other Unallocable Income Tax	Other Unallocable Income Tax	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D51E	C02	Penalties paid by Individuals	Penalties paid by Individuals	1.039	1.671	2.649	3.275	3.228	2.155	2.365	2.769	3.066
D51E	C03	Penalties paid by Companies	Penalties paid by Companies	0.832	0.810	1.385	1.129	1.377	1.151	2.013	1.521	2.220
D51E	C04	Penalties paid by Others	Penalties paid by Others	0.005	0.007	0.041	0.014	0.027	0.048	0.068	0.018	0.048
D59	T		Other current taxes	38.731	39.249	40.010	91.253	107.492	243.153	323.489	268.767	230.427
D59A	T		Current taxes on capital	M	M	M	M	M	M	M	M	M
D59B	T		Poll taxes	M	M	M	M	M	M	M	M	M
D59C	T		Expenditure taxes	M	M	M	M	M	M	M	M	M
D59C	C01	Levy on expenditure incurred on overseas travel	Levy on expenditure incurred on overseas travel	M	M	M	M	M	M	M	M	M
D59D	T		Payments by households for licences	38.731	39.249	40.010	46.371	50.935	52.556	54.506	57.508	63.093
D59D	C01	Sporting Licences	Sporting Licences	0.971	0.850	0.857	0.872	0.848	0.903	0.696	0.848	0.798
D59D	C02	Driving Licences	Driving Licences	1.642	1.644	1.744	1.817	1.431	1.780	1.996	2.002	2.653
D59D	C03	Motor Vehicle License - Households	Motor Vehicle License - Households	34.582	36.441	37.400	43.664	48.478	49.730	51.692	54.531	59.521
D59D	C04	TV and Radio Licences - Households	TV and Radio Licences - Households	1.536	0.314	0.008	0.018	0.081	0.030	0.009	0.000	0.000
D59D	C05	Fees for right of use - Households	Fees for right of use - Households	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
D59D	C07	Swimming Pools	Swimming Pools	M	M	M	M	0.097	0.114	0.112	0.127	0.120
D59E	T		Taxes on international transactions	M	M	M	31.798	0.000	0.000	0.000	0.000	0.000
D59E	C01	Investment Registration Scheme	Investment Registration Scheme	M	M	M	31.798	0.000	0.000	0.000	0.000	0.000
D59F	T		Other current taxes n.e.c.	M	M	M	13.083	56.557	190.597	268.983	211.259	167.334
D59F		Individual (International) Investor Programme	Individual (International) Investor Programme	M	M	M	13.083	56.557	190.597	268.983	211.259	167.334
D91	T		Capital taxes	14.809	16.121	12.748	11.823	14.978	15.943	19.314	20.699	26.110
D91A	T		Taxes on capital transfers	14.809	16.121	12.748	11.823	14.978	15.943	19.314	20.699	26.110
D91A	C01	Death and Donation Duty	Death and Donation Duty	0.015	0.038	0.020	0.001	0.008	0.007	0.008	0.001	0.001
D91A	C02	Duty on Documents - Donations	Duty on Documents - Donations	3.645	3.956	1.862	2.522	3.152	3.182	3.390	0.000	0.000
D91A	C03	Duty on Documents - Property Transfers	Duty on Documents - Property Transfers	11.116	12.111	10.849	9.287	11.791	12.709	15.880	20.699	26.108
D91A	C04	Duty on Documents - Interest on Property Transfers	Duty on Documents - Interest on Property Transfers	0.032	0.016	0.017	0.013	0.026	0.044	0.036	0.000	0.000
D91B	T		Capital levies	M	M	M	M	M	M	M	M	M
D91C	T		Other capital taxes n.e.c.	M	M	M	M	M	M	M	M	M
ODA	T		Total tax receipts	1,798,575	1,908,294	2,056,251	2,302,818	2,509,494	2,876,777	3,282,425	3,499,512	3,689,089
D61	T		Net social contributions	486.745	504.349	524.835	560.305	596.307	639.277	702.909	764.777	800.078
D611	T		Employers' actual social contributions	182.933	189.775	202.171	217.449	233.941	250.749	275.392	305.589	324.350
D611	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	41.442	43.813	45.547	48.453	51.058	56.040	61.116	63.442	61.963
D611	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	140.053	143.737	152.682	164.462	177.896	192.616	212.384	240.347	260.323
D611	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	1.438	2.225	3.942	4.534	4.987	2.093	1.892	1.800	2.064
D611	C04	SSC - Penalties on Employees	SSC - Penalties on Employees	M	M	M	M	M	M	M	M	M
D611C	T		Compulsory employers' actual social contributions	182.933	189.775	202.171	217.449	233.941	250.749	275.392	305.589	324.350
D611C	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	41.442	43.813	45.547	48.453	51.058	56.040	61.116	63.442	61.963
D611C	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	140.053	143.737	152.682	164.462	177.896	192.616	212.384	240.347	260.323
D611C	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	1.438	2.225	3.942	4.534	4.987	2.093	1.892	1.800	2.064
D611V	T		Voluntary employers' actual social contributions	M	M	M	M	M	M	M	M	M
D61SC	T		Social insurance scheme service charges(3)	M	M	M	M	M	M	M	M	M
D6111	T		Employers' actual pension contributions (1)	182.933	189.775	202.171	217.449	233.941	250.749	275.392	305.589	324.350
D6111	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	41.442	43.813	45.547	48.453	51.058	56.040	61.116	63.442	61.963
D6111	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	140.053	143.737	152.682	164.462	177.896	192.616	212.384	240.347	260.323
D6111	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	1.438	2.225	3.942	4.534	4.987	2.093	1.892	1.800	2.064
D6112	T		Employers' actual non-pension contributions (1)	M	M	M	M	M	M	M	M	M
D612	T		Employers' imputed social contributions	86.393	89.951	87.329	91.879	91.968	96.881	107.707	105.481	101.469
D6121	C01	Treasury Department Service Pension	Treasury Department Service Pension	86.393	89.951	87.329	91.879	91.968	96.881	107.707	105.481	101.469
D6121	T		Employers' imputed pension contributions (1)	M	M	M	M	M	M	M	M	M
D6122	T		Employers' imputed non-pension contributions (1)	86.393	89.951	87.329	91.879	91.968	96.881	107.707	105.481	101.469
D613	T		Households' actual social contributions	217.419	224.623	235.335	250.977	270.398	291.648	319.810	353.707	374.260
D613	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	181.495	187.543	198.223	212.915	228.945	248.653	273.493	303.779	322.279
D613	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	35.868	37.026	37.043	37.988	41.370	42.909	46.229	49.836	51.763
D613	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.056	0.054	0.068	0.074	0.084	0.086	0.087	0.093	0.219
D6131	T		Households' actual pension contributions (1)	217.419	224.623	235.335	250.977	270.398	291.648	319.810	353.707	374.260
D6131	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	181.495	187.543	198.223	212.915	228.945	248.653	273.493	303.779	322.279
D6131	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	35.868	37.026	37.043	37.988	41.370	42.909	46.229	49.836	51.763
D6131	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.056	0.054	0.068	0.074	0.084	0.086	0.087	0.093	0.219
D6132	T		Households' actual non-pension contributions (1)	M	M	M	M	M	M	M	M	M
D613C	T		Compulsory households' actual social contributions	217.419	224.623	235.335	250.977	270.398	291.648	319.810	353.707	374.260

Table 6. Malta's National Tax List

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2011	2012	2013	2014	2015	2016	2017	2018	2019
D613C	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	181.495	187.543	198.223	212.915	228.945	248.653	273.493	303.779	322.279
D613C	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	35.868	37.026	37.043	37.988	41.370	42.909	46.229	49.836	51.763
D613C	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.056	0.054	0.068	0.074	0.084	0.086	0.087	0.093	0.219
D613CE	T		Compulsory employees' actual social contributions	181.495	187.543	198.223	212.915	228.945	248.653	273.493	303.779	322.279
D613CE	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	181.495	187.543	198.223	212.915	228.945	248.653	273.493	303.779	322.279
D613CS	T		Compulsory actual social contributions by the self-emp	35.924	37.080	37.111	38.062	41.454	42.995	46.317	49.928	51.981
D613CS	C01	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	35.868	37.026	37.043	37.988	41.370	42.909	46.229	49.836	51.763
D613CS	C02	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.056	0.054	0.068	0.074	0.084	0.086	0.087	0.093	0.219
D613CN	T		Compulsory actual social contributions by the non-emp	M	M	M	M	M	M	M	M	M
D613V	T		Voluntary households' actual social contributions	M	M	M	M	M	M	M	M	M
D614	T		Households' social contributions supplements(3)	M	M	M	M	M	M	M	M	M
D6141	T		Households' pension contributions supplements (1)	M	M	M	M	M	M	M	M	M
D6142	T		Households' non-pension contributions supplements (1)	M	M	M	M	M	M	M	M	M
D995	T		Capital transfers from general government to relevant s	M	M	M	M	M	M	M	M	M
D995A	T		Taxes on products assessed but unlikely to be collecte	M	M	M	M	M	M	M	M	M
D995B	T		Other taxes on production assessed but unlikely to be c	M	M	M	M	M	M	M	M	M
D995C	T		Taxes on income assessed but unlikely to be collected	M	M	M	M	M	M	M	M	M
D995D	T		Other current taxes assessed but unlikely to be collecte	M	M	M	M	M	M	M	M	M
D995E	T		Employers' actual social contributions assessed but un	M	M	M	M	M	M	M	M	M
D995F	T		Households' actual social contributions assessed but u	M	M	M	M	M	M	M	M	M
D995FE	T		Employees' actual social contributions assessed but un	M	M	M	M	M	M	M	M	M
D995FS	T		Actual social contributions by self-employed persons a	M	M	M	M	M	M	M	M	M
D995FN	T		Actual social contributions by non-employed persons a	M	M	M	M	M	M	M	M	M
D995G	T		Capital taxes assessed but unlikely to be collected (2)	M	M	M	M	M	M	M	M	M
ODB	T		Total receipts from taxes and social contributions after	2,198,926	2,322,692	2,493,757	2,771,243	3,013,833	3,419,174	3,877,627	4,158,809	4,387,698
ODC	T		Total receipts from taxes and net social contributions (1)	2,285,319	2,412,643	2,581,086	2,863,122	3,105,801	3,516,055	3,985,334	4,264,290	4,489,167
ODD	T		Total receipts from taxes and compulsory social contrib	2,198,926	2,322,692	2,493,757	2,771,243	3,013,833	3,419,174	3,877,627	4,158,809	4,387,698

Economic function

C Consumption tax
 LEYRS Labour taxes on Employers
 LEES Labour taxes on Employees
 LNON Labour tax on the non-employed (pensioners/ unemployed)
 KIC Capital tax on the income of corporations
 KIH Capital tax on the income of households
 KISE Capital tax on the income of self-employed
 KS Capital tax on Stocks of Wealth
 SPLIT1 PIT Split between LEES, LNON, KIH, KISE
 SPLIT2 Split between LNON and KISE

Alcohol, Tobacco, Env
 AT alcohol and
 T transport tax
 E energy tax,
 P pollution tax
 RS resource tax
 RP recurrent tax
 O other taxes

Table 6. Malta's National Tax List

€ million

STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2020	2021	2022	2023	2024	2025
D2	T		Taxes on production and imports	1,415.890	1,598.165	1,814.004	1,973.819	2,142.664	2,453.375
D21	T		Taxes on products	1,345.735	1,521.597	1,730.525	1,860.027	2,025.808	2,334.639
D211	T		Value added type taxes (VAT)	849.405	1,000.703	1,189.492	1,268.830	1,401.223	1,635.834
D211	C01	Value Added Tax	Value Added Tax	849.405	1,000.703	1,189.492	1,268.830	1,401.223	1,635.834
D211	C02	Customs & Excise Tax	Customs & Excise Tax	M	M	M	M	M	M
D212	T		Taxes and duties on imports excluding VAT	15.134	21.879	27.447	28.888	26.537	35.946
D2121	T		Import duties	15.134	21.879	27.447	28.888	26.537	35.946
D2121	C01	Grain	Grain	M	M	M	M	M	M
D2121	C02	Cattle and Meat	Cattle and Meat	M	M	M	M	M	M
D2121	C03	Petroleum	Petroleum	M	M	M	M	M	M
D2121	C04	Milk	Milk	M	M	M	M	M	M
D2121	C05	Cement	Cement	M	M	M	M	M	M
D2121	C06	Ad Valorem - Motor Vehicles	Ad Valorem - Motor Vehicles	M	M	M	M	M	M
D2121	C07	Ad Valorem - Electrical Household Appliances	Ad Valorem - Electrical Household Appliances	M	M	M	M	M	M
D2121	C08	Ad Valorem - Telecom Household Appliances	Ad Valorem - Telecom Household Appliances	M	M	M	M	M	M
D2121	C09	Ad Valorem - Clothing	Ad Valorem - Clothing	M	M	M	M	M	M
D2121	C10	Ad Valorem - Import Duty	Ad Valorem - Import Duty	0.000	0.000	0.000	0.000	0.000	0.000
D2121	C11	Ad Valorem - Miscellaneous	Ad Valorem - Miscellaneous	M	M	M	M	M	M
D2121	C12	Import Duties - Others	Import Duties - Others	M	M	M	M	M	M
D2121	C13	Import Duties paid to EU Institutions	Import Duties paid to EU Institutions	15.134	21.879	27.447	28.888	26.537	35.946
D2122	T		Taxes on imports, excluding VAT and import duties	M	M	M	M	M	M
D2122A	T		Levies on imported agricultural products	M	M	M	M	M	M
D2122B	T		Monetary compensatory amounts on imports	M	M	M	M	M	M
D2122B	C01	Levy on imported goods	Levy on imported goods	M	M	M	M	M	M
D2122C	T		Excise duties	M	M	M	M	M	M
D2122D	T		General sales taxes	M	M	M	M	M	M
D2122E	T		Taxes on specific services	M	M	M	M	M	M
D2122F	T		Profits of import monopolies	M	M	M	M	M	M
D214	T		Taxes on products, except VAT and import taxes	481.196	499.015	513.585	562.309	598.048	662.859
D214A	T		Excise duties and consumption taxes	262.424	261.941	267.383	267.565	278.166	284.982
D214A	C01	Excise Levies - Machine Made Cigarettes	Excise Levies - Machine Made Cigarettes	82.424	82.927	89.580	92.460	95.424	98.502
D214A	C02	Excise Levies - Beer	Excise Levies - Beer	2.982	3.006	4.075	3.897	4.690	4.103
D214A	C03	Excise Levies - Spirits	Excise Levies - Spirits	9.583	12.459	15.840	17.331	18.016	17.384
D214A	C04	Excise Levies - Petroleum	Excise Levies - Petroleum	120.183	116.639	108.693	105.416	109.007	113.658
D214A	C05	Excise Levies - Tobacco	Excise Levies - Tobacco	7.143	7.013	7.294	7.892	8.311	8.645
D214A	C06	Excise Levies - Wines	Excise Levies - Wines	1.930	2.119	2.224	2.336	2.336	2.174
D214A	C07	Excise Levies - Mobile Telephony Services	Excise Levies - Mobile Telephony Services	3.557	4.165	3.824	3.887	4.211	5.092
D214A	C08	Excise Levies - Electricity	Excise Levies - Electricity	3.595	3.544	3.952	3.700	4.288	4.197
D214A	C09	Eco Contribution	Eco Contribution	0.073	0.060	0.096	0.015	0.043	0.045
D214A	C10	Excise Levies - Cement	Excise Levies - Cement	22.089	20.816	21.262	19.982	20.726	19.920
D214A	C11	Excise Duties - Pneumatic Tyres	Excise Duties - Pneumatic Tyres	1.416	1.460	1.803	1.870	1.917	2.138
D214A	C12	Excise Duties - Ammunition Cartridges	Excise Duties - Ammunition Cartridges	0.000	0.000	0.000	0.000	0.000	0.000
D214A	C13	Excise Duties - Chewing Gum	Excise Duties - Chewing Gum	0.490	0.483	0.579	0.626	0.717	0.690
D214A	C14	Excise Duties - Plastic Bags	Excise Duties - Plastic Bags	0.812	0.902	1.153	1.220	1.316	1.321
D214A	C15	Excise Duties - Bottled Water	Excise Duties - Bottled Water	0.855	0.859	0.907	0.997	0.998	0.981
D214A	C16	Excise Duties - Non-Alcohol Beverages	Excise Duties - Non-Alcohol Beverages	2.454	2.795	3.069	3.012	3.387	3.018
D214A	C17	Fee on Caging Bluefin Tuna	Fee on Caging Bluefin Tuna	0.070	0.000	0.000	0.000	0.000	0.000
D214A	C18	Excise Duties - Toiletries	Excise Duties - Toiletries	0.850	0.858	0.957	1.042	1.138	1.195
D214A	C19	Excise Duties - Construction components and fixtures	Excise Duties - Construction components and fixtures	1.919	1.837	2.075	1.881	1.639	1.918
D214B	T		Stamp taxes	0.003	0.005	0.009	0.019	0.016	0.015
D214B	C01	Duty on Documents - Movebles	Duty on Documents - Movebles	M	M	M	M	M	M
D214B	C02	Duty on Documents - Documents	Duty on Documents - Documents	0.000	0.000	0.000	0.000	0.000	0.000
D214B	C03	Duty on Documents - Legal fees	Duty on Documents - Legal fees	0.003	0.005	0.009	0.019	0.016	0.015
D214B	C04	Duty on Documents - Penalties on VA	Duty on Documents - Penalties on VA	0.000	0.000	0.000	0.000	0.000	0.000
D214B	C05	Duty on Documents - Unclassified	Duty on Documents - Unclassified	0.000	0.000	0.000	0.000	0.000	0.000
D214C	T		Taxes on financial and capital transactions	70.495	97.311	102.033	136.671	148.226	199.454
D214C	C01	Duty on Documents - Immovables	Duty on Documents - Immovables	66.598	86.906	97.065	128.257	141.738	182.124
D214C	C02	Duty on Documents - Shares	Duty on Documents - Shares	3.897	10.405	4.968	8.414	6.489	17.330
D214C	C03	Duty on Documents - Emphy Grants	Duty on Documents - Emphy Grants	0.000	0.000	0.000	0.000	0.000	0.000
D214C	C04	Duty on Documents - Parts Exchange	Duty on Documents - Parts Exchange	0.000	0.000	0.000	0.000	0.000	0.000
D214C	C05	Levy - Sale of Immovable property	Levy - Sale of Immovable property	M	M	M	M	M	M
D214D	T		Car registration taxes	41.339	28.349	29.575	40.058	38.331	37.267
D214D	C01	Motor Vehicle Registration Tax	Motor Vehicle Registration Tax	40.321	27.612	28.956	39.357	37.644	36.506
D214D	C02	Sale of number plates - Households	Sale of number plates - Households	1.012	0.732	0.613	0.696	0.680	0.742
D214D	C03	Sale of number plates - Government	Sale of number plates - Government	0.006	0.004	0.006	0.005	0.006	0.019
D214D	C04	Registration Tax of X, K and Y plates	Registration Tax of X, K and Y plates	0.000	0.000	0.000	0.000	0.000	0.000
D214E	T		Taxes on entertainment	M	M	M	M	M	M

Table 6. Malta's National Tax List

€ million									
STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2020	2021	2022	2023	2024	2025
D214E	C01	Entertainment Duty	Entertainment Duty	M	M	M	M	M	M
D214F	T		Taxes on lotteries, gambling and betting	73.478	77.816	77.542	74.683	85.514	85.757
D214F	C01	Gaming Taxes	Gaming Taxes	67.859	71.187	69.280	66.756	74.208	72.608
D214F	C02	MGA - Authority Service	MGA - Authority Service	5.620	6.629	8.262	7.927	11.306	13.149
D214G	T		Taxes on insurance premiums	28.203	29.416	32.374	35.613	39.163	46.436
D214G	C01	Duty on Documents - Insurance Policy	Duty on Documents - Insurance Policy	28.203	29.416	32.374	35.613	39.163	46.436
D214H	T		Other taxes on specific services	5.254	4.177	4.669	7.700	8.632	8.947
D214H	C01	Levy on Restaurant Services	Levy on Restaurant Services	M	M	M	M	M	M
D214H	C02	Levy on Accommodation	Levy on Accommodation	M	M	M	M	M	M
D214H	C03	Airport Tax	Airport Tax	M	M	M	M	M	M
D214H	C04	Administration charge - Test Motor Vehicle	Administration charge - Test Motor Vehicle	0.123	0.135	0.120	0.135	0.405	0.133
D214H	C05	Bunkering Tax	Bunkering Tax	1.902	1.610	1.348	1.925	2.151	2.081
D214H	C06	Environmental Contribution	Environmental Contribution	3.229	2.432	3.201	5.640	6.076	6.732
D214I	T		General sales or turnover taxes	M	M	M	M	M	M
D214J	T		Profits of fiscal monopolies	M	M	M	M	M	M
D214J	C01	Royalties from Cable Television	Royalties from Cable Television	M	M	M	M	M	M
D214J	C02	Royalties under Telecommunications Act.	Royalties under Telecommunications Act.	M	M	M	M	M	M
D214K	T		Export duties and monetary comp. amounts on exports	M	M	M	M	M	M
D214L	T		Other taxes on products n.e.c.	M	M	M	M	M	M
D214L	C01	Miscellaneous Duties / Taxes	Miscellaneous Duties / Taxes	M	M	M	M	M	M
D29	T		Other taxes on production	70.155	76.568	83.480	113.792	116.856	118.736
D29A	T		Taxes on land, buildings or other structures	M	M	M	M	M	M
D29B	T		Taxes on the use of fixed assets	20.305	20.260	20.416	22.589	21.685	22.125
D29B	C01	Sale of Number Plates - Business	Sale of Number Plates - Business	0.878	0.885	0.892	1.038	0.981	0.955
D29B	C02	Motor Vehicle Licence - Business	Motor Vehicle Licence - Business	19.428	19.375	19.525	21.551	20.704	21.170
D29C	T		Total wage bill and payroll taxes	M	M	M	M	M	M
D29D	T		Taxes on international transactions	M	M	M	M	M	M
D29E	T		Business and professional licences	12.180	15.682	18.414	24.372	30.018	31.513
D29E	C01	Wines and Spirits	Wines and Spirits	0.195	0.181	0.848	1.187	1.150	1.207
D29E	C02	Trading Licences	Trading Licences	0.000	0.019	0.036	0.031	0.085	0.061
D29E	C03	Hotels and Catering Establishments	Hotels and Catering Establishments	-0.219	-0.062	1.350	1.399	0.949	1.738
D29E	C04	Radio Station Licences	Radio Station Licences	M	M	M	M	M	M
D29E	C05	Bonded Stores Licences	Bonded Stores Licences	0.204	0.374	0.264	0.199	0.477	0.335
D29E	C06	Operating Licence - Mallapost	Operating Licence - Mallapost	M	M	M	M	M	M
D29E	C07	Operating Licence - Mallacom	Operating Licence - Mallacom	M	M	M	M	M	M
D29E	C08	Operating Licence - Malta International Airport	Operating Licence - Malta International Airport	0.000	0.000	0.000	0.000	0.000	0.000
D29E	C09	Mobile Telephone Line	Mobile Telephone Line	M	M	M	M	M	M
D29E	C10	Fixed Telephone Line	Fixed Telephone Line	M	M	M	M	M	M
D29E	C11	Gaming Licences	Gaming Licences	M	M	M	M	M	M
D29E	C12	Miscellaneous Licences	Miscellaneous Licences	-0.955	2.905	-0.267	0.864	1.053	1.663
D29E	C13	TV and Radio Licences - Business	TV and Radio Licences - Business	M	M	M	M	M	M
D29E	C15	Television Licence Fees - Business	Television Licence Fees - Business	0.000	0.000	0.000	0.000	0.000	0.000
D29E	C16	Fees for right of use - Business	Fees for right of use - Business	2.577	2.468	3.081	3.004	9.168	8.848
D29E	C17	Concession Fees	Concession Fees	4.412	3.910	6.728	11.328	10.600	10.581
D29E	C18	Rent Tax Warehouse	Rent Tax Warehouse	0.000	0.022	0.019	0.010	0.010	0.000
D29E	C19	MCA - Authority Service	MCA - Authority Service	2.849	2.752	2.958	2.814	2.989	3.594
D29E	C20	MRA - Authority Service	MRA - Authority Service	3.115	3.112	3.397	3.536	3.539	3.486
D29F	T		Taxes on pollution	15.911	15.758	30.744	40.137	44.631	44.175
D29F	C01	Waste Disposal at Sea	Waste Disposal at Sea	M	M	M	M	M	M
D29F	C02	Emission Trading Permits	Emission Trading Permits	15.911	15.758	30.744	40.137	44.631	44.175
D29G	T		Under-compensation of VAT (flat rate system)	M	M	M	M	M	M
D29H	T		Other taxes on production n.e.c.	21.758	24.868	13.905	26.694	20.522	20.923
D29H	C01	Contributions to Protection Funds	Contributions to Protection Funds	14.075	16.767	5.490	20.722	20.522	20.923
D29H	C02	Contribution to Single Resolution Board	Contribution to Single Resolution Board	7.683	8.100	8.414	5.972	0.000	0.000
D5	T		Current taxes on income wealth, etc.	1,814.750	2,142.402	2,318.282	2,514.019	3,419.988	3,714.732
D51	T		Taxes on income	1,639.113	1,991.696	2,196.605	2,377.453	3,206.856	3,568.893
D51M	T		Taxes on individual or household income including hold	1,018.815	1,197.187	1,389.021	1,533.051	1,771.107	1,920.306
D51M	C01	Individuals	Individuals	1,018.815	1,197.187	1,389.021	1,533.051	1,771.107	1,920.306
D51A	T		Taxes on individual or household income excluding hold	940.404	1,105.993	1,288.735	1,433.147	1,647.729	1,779.163
D51A	C01	Income Tax by Individuals	Income Tax by Individuals	940.404	1,105.993	1,288.735	1,433.147	1,647.729	1,779.163
D51C1	T		Taxes on individual or household holding gains(1)	78.411	91.194	100.286	99.903	123.377	141.143
D51C1	C01	Holding Gains by Individuals	Holding Gains by Individuals	78.411	91.194	100.286	99.903	123.377	141.143
D51O	T		Taxes on the income or profits of corporations including	616.289	788.837	800.232	835.633	1,424.300	1,635.754
D51O	C01	Corporations	Corporations	616.289	788.837	800.232	835.633	1,424.300	1,635.754
D51B	T		Taxes on the income or profits of corporations excluding	543.849	701.114	711.701	730.408	1,298.893	1,497.319
D51B	C01	Income Tax by Companies	Income Tax by Companies	543.849	701.114	711.701	730.408	1,298.893	1,497.319
D51C2	T		Taxes on holding gains of corporations(1)	72.440	87.724	88.531	105.225	125.407	138.435

Table 6. Malta's National Tax List

€ million									
STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2020	2021	2022	2023	2024	2025
D51C2	C01	Holding Gains by Companies	Holding Gains by Companies	72.440	87.724	88.531	105.225	125.407	138.435
D51C3	T		Other taxes on holding gains(1)	M	M	M	M	M	M
D51C3	C01	Holding Gains Other	Holding Gains Other	M	M	M	M	M	M
D51C3	C02	Tax on Bearer Accounts	Tax on Bearer Accounts	M	M	M	M	M	M
D51C	T		Taxes on holding gains	150.851	178.917	188.818	205.129	248.785	279.578
D51D	T		Taxes on winnings from lottery or gambling	M	M	M	M	M	M
D51E	T		Other taxes on income n.e.c.	4.009	5.672	7.351	8.769	11.449	12.833
D51E	C01	Other Unallocable Income Tax	Other Unallocable Income Tax	0.000	0.000	0.000	0.000	0.000	0.000
D51E	C02	Penalties paid by Individuals	Penalties paid by Individuals	2.269	2.720	3.411	3.642	4.467	5.428
D51E	C03	Penalties paid by Companies	Penalties paid by Companies	1.731	2.916	3.887	5.050	6.908	7.285
D51E	C04	Penalties paid by Others	Penalties paid by Others	0.010	0.037	0.054	0.077	0.075	0.120
D59	T		Other current taxes	175.637	150.706	121.677	136.565	213.131	145.839
D59A	T		Current taxes on capital	M	M	M	M	M	M
D59B	T		Poll taxes	M	M	M	M	M	M
D59C	T		Expenditure taxes	M	M	M	M	M	M
D59C	C01	Levy on expenditure incurred on overseas travel	Levy on expenditure incurred on overseas travel	M	M	M	M	M	M
D59D	T		Payments by households for licences	61.564	60.989	61.201	67.526	64.644	65.892
D59D	C01	Sporting Licences	Sporting Licences	0.828	0.649	0.474	0.486	0.500	0.527
D59D	C02	Driving Licences	Driving Licences	2.336	2.097	2.024	2.261	1.879	1.743
D59D	C03	Motor Vehicle License - Households	Motor Vehicle License - Households	58.283	58.125	58.574	64.653	62.112	63.510
D59D	C04	TV and Radio Licences - Households	TV and Radio Licences - Households	0.000	0.000	0.000	0.000	0.000	0.000
D59D	C05	Fees for right of use - Households	Fees for right of use - Households	0.000	0.000	0.000	0.000	0.153	0.111
D59D	C07	Swimming Pools	Swimming Pools	0.117	0.118	0.129	0.126	0.000	0.000
D59E	T		Taxes on international transactions	0.000	0.000	0.000	0.000	0.000	0.000
D59E	C01	Investment Registration Scheme	Investment Registration Scheme	0.000	0.000	0.000	0.000	0.000	0.000
D59F	T		Other current taxes n.e.c.	114.073	89.717	60.476	69.039	148.487	79.947
D59F		Individual (International) Investor Programme	Individual (International) Investor Programme	114.073	89.717	60.476	69.039	148.487	79.947
D91	T		Capital taxes	22.618	29.340	36.153	34.881	37.478	42.317
D91A	T		Taxes on capital transfers	22.618	29.340	36.153	34.881	37.478	42.317
D91A	C01	Death and Donation Duty	Death and Donation Duty	0.004	0.000	0.000	0.000	0.000	0.000
D91A	C02	Duty on Documents - Donations	Duty on Documents - Donations	0.000	0.000	0.000	0.000	0.000	0.000
D91A	C03	Duty on Documents - Property Transfers	Duty on Documents - Property Transfers	22.615	29.340	36.153	34.881	37.478	42.317
D91A	C04	Duty on Documents - Interest on Property Transfers	Duty on Documents - Interest on Property Transfers	0.000	0.000	0.000	0.000	0.000	0.000
D91B	T		Capital levies	M	M	M	M	M	M
D91C	T		Other capital taxes n.e.c.	M	M	M	M	M	M
ODA	T		Total tax receipts	3,253.259	3,769.907	4,168.439	4,522.719	5,600.129	6,210.424
D61	T		Net social contributions	838.172	914.782	990.616	1,068.177	1,172.545	1,261.196
D611	T		Employers' actual social contributions	338.232	380.703	414.976	448.821	499.947	544.236
D611	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	64.253	70.462	69.615	75.867	84.289	89.297
D611	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	271.777	306.645	340.544	369.273	410.599	449.943
D611	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	2.201	3.595	4.817	3.681	5.059	4.996
D611	C04	SSC - Penalties on Employees	SSC - Penalties on Employees	M	M	M	M	M	M
D611C	T		Compulsory employers' actual social contributions	338.232	380.703	414.976	448.821	499.947	544.236
D611C	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	64.253	70.462	69.615	75.867	84.289	89.297
D611C	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	271.777	306.645	340.544	369.273	410.599	449.943
D611C	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	2.201	3.595	4.817	3.681	5.059	4.996
D611V	T		Voluntary employers' actual social contributions	M	M	M	M	M	M
D61SC	T		Social insurance scheme service charges(3)	M	M	M	M	M	M
D6111	T		Employers' actual pension contributions (1)	338.232	380.703	414.976	448.821	499.947	544.236
D6111	C01	SSC - Employer's Social Contribution - Government	SSC - Employer's Social Contribution - Government	64.253	70.462	69.615	75.867	84.289	89.297
D6111	C02	SSC - Employer's Social Contribution - Private	SSC - Employer's Social Contribution - Private	271.777	306.645	340.544	369.273	410.599	449.943
D6111	C03	SSC - Penalties on Employers	SSC - Penalties on Employers	2.201	3.595	4.817	3.681	5.059	4.996
D6112	T		Employers' actual non-pension contributions (1)	M	M	M	M	M	M
D612	T		Employers' imputed social contributions	101.980	104.167	103.002	102.236	106.728	104.280
D612	C01	Treasury Department Service Pension	Treasury Department Service Pension	101.980	104.167	103.002	102.236	106.728	104.280
D6121	T		Employers' imputed pension contributions (1)	M	M	M	M	M	M
D6122	T		Employers' imputed non-pension contributions (1)	101.980	104.167	103.002	102.236	106.728	104.280
D613	T		Households' actual social contributions	397.960	429.912	472.638	517.120	565.870	612.681
D613	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	336.004	377.114	410.156	449.811	494.874	539.215
D613	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	61.332	52.795	62.476	67.225	70.839	73.303
D613	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.624	0.004	0.005	0.084	0.157	0.163
D6131	T		Households' actual pension contributions (1)	397.960	429.912	472.638	517.120	565.870	612.681
D6131	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	336.004	377.114	410.156	449.811	494.874	539.215
D6131	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	61.332	52.795	62.476	67.225	70.839	73.303
D6131	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.624	0.004	0.005	0.084	0.157	0.163
D6132	T		Households' actual non-pension contributions (1)	M	M	M	M	M	M
D613C	T		Compulsory households' actual social contributions	397.960	429.912	472.638	517.120	565.870	612.681

Table 6. Malta's National Tax List

€ million									
STO ▼	DETAILS ▼	Tax name according to national classification (in one of national languages)	Tax name according to national classification (in English) CUST_BREAKDOWN_LB ▼	2020	2021	2022	2023	2024	2025
D613C	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	336.004	377.114	410.156	449.811	494.874	539.215
D613C	C02	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	61.332	52.795	62.476	67.225	70.839	73.303
D613C	C03	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.624	0.004	0.005	0.084	0.157	0.163
D613CE	T		Compulsory employees' actual social contributions	336.004	377.114	410.156	449.811	494.874	539.215
D613CE	C01	SSC - Employees' Social Contributions	SSC - Employees' Social Contributions	336.004	377.114	410.156	449.811	494.874	539.215
D613CS	T		Compulsory actual social contributions by the self-emp	61.957	52.799	62.482	67.310	70.996	73.465
D613CS	C01	SSC - Self-Employed Social Contributions	SSC - Self-Employed Social Contributions	61.332	52.795	62.476	67.225	70.839	73.303
D613CS	C02	SSC - Penalties on Self-Employed	SSC - Penalties on Self-Employed	0.624	0.004	0.005	0.084	0.157	0.163
D613CN	T		Compulsory actual social contributions by the non-emp	M	M	M	M	M	M
D613V	T		Voluntary households' actual social contributions	M	M	M	M	M	M
D614	T		Households' social contributions supplements(3)	M	M	M	M	M	M
D6141	T		Households' pension contributions supplements (1)	M	M	M	M	M	M
D6142	T		Households' non-pension contributions supplements (1)	M	M	M	M	M	M
D995	T		Capital transfers from general government to relevant s	M	M	M	M	M	M
D995A	T		Taxes on products assessed but unlikely to be collecte	M	M	M	M	M	M
D995B	T		Other taxes on production assessed but unlikely to be c	M	M	M	M	M	M
D995C	T		Taxes on income assessed but unlikely to be collected	M	M	M	M	M	M
D995D	T		Other current taxes assessed but unlikely to be collecte	M	M	M	M	M	M
D995E	T		Employers' actual social contributions assessed but un	M	M	M	M	M	M
D995F	T		Households' actual social contributions assessed but u	M	M	M	M	M	M
D995FE	T		Employees' actual social contributions assessed but ur	M	M	M	M	M	M
D995FS	T		Actual social contributions by self-employed persons a	M	M	M	M	M	M
D995FN	T		Actual social contributions by non-employed persons a	M	M	M	M	M	M
D995G	T		Capital taxes assessed but unlikely to be collected (2)	M	M	M	M	M	M
ODB	T		Total receipts from taxes and social contributions after	3,989.450	4,580.522	5,056.053	5,488.660	6,665.946	7,367.340
ODC	T		Total receipts from taxes and net social contributions (1)	4,091.430	4,684.689	5,159.054	5,590.896	6,772.674	7,471.620
ODD	T		Total receipts from taxes and compulsory social contrib	3,989.450	4,580.522	5,056.053	5,488.660	6,665.946	7,367.340

Economic function

C

LEYRS

LEES

LNON

KIC

KIH

KISE

KS

SPLIT1

SPLIT2

Consumption tax

Labour taxes on Employers

Labour taxes on Employees

Labour tax on the non-employed (pensioners/ unemployed)

Capital tax on the income of corporations

Capital tax on the income of households

Capital tax on the income of self-employed

Capital tax on Stocks of Wealth

PIT Split between LEES, LNON, KIH, KISE

Split between LNON and KISE

Alcohol, Tobacco, Env

AT

alcohol and

transport tax

energy tax,

pollution tax

resource tax

recurrent tax

other taxes

Methodological Notes

1. All data in this news release is in line with the European System of Accounts (ESA) 2010 Manual (ISBN 978-92-79-31242-7). This system of accounts is mandatory for all EU Member States.
2. Total tax revenue is made up of taxes received by the Central Government (S.1311) (which consists of Government Ministries and Departments and the Extra Budgetary Units) and the EU Institutions (S.212). The taxes that are reported represent ‘ultimately received’ tax revenues including the ‘own’ taxes paid to the EU.
3. The tax-to-GDP ratio measures the overall tax burden as the total amount of taxes and social contributions as a percentage of GDP. GDP figures are in line with the latest [GDP news release no. 151/2026](#) published on 27 August 2026.
4. Imputed Social Contributions (D.612) represent the counterpart to social benefits paid directly by employers to their employees or former employees and other eligible persons. In Malta’s case, these refer to Treasury Pensions.
5. An environmental tax is a tax whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific negative impact on the environment, and which is defined in the European System of Accounts (ESA 2010). The environmental taxes feature in Taxes on Products (D.214), Other Taxes on Production (D.29) and Other Current Taxes (D.59).
6. Revenues from VAT, Income Tax and Social Security Contributions are recorded using the time-adjusted cash method. Following a study undertaken by NSO in 2008, Eurostat approved a time adjustment of t+1 for VAT and t+2 for Income Taxes and Social Security Contributions.
7. For additional information on the taxes in Malta refer to the “Taxes in Europe” database which contains, for each individual tax, information on its legal basis, assessment base, main exemptions, applicable rate(s), economic and statistical classification, as well as the revenue generated by it. The “Taxes in Europe” database is the European Commission’s online information tool covering the main taxes in force in the EU Member States (IP/07/662). The system contains information on around 650 taxes, as provided to the European Commission by the national authorities. Access is free for all users at: [Taxes in Europe Database](#).
8. All data in this release should be considered as provisional and therefore subject to revision. Figures may not add up due to rounding.
9. More information relating to this news release may be accessed at:

[Statistical Concepts](#)
[NSO Statistical Database](#)
10. A detailed news release calendar is available [online](#).
11. References to this news release are to be cited appropriately. For guidance on access and re-use of data please visit our [dedicated webpage](#).
12. For further assistance send your request through our [online request form](#).