

L.N. 79 of 2026

**INCOME TAX ACT
(CAP. 123)**

Industry Required Certifications and Qualifications Rules, 2026

IN EXERCISE of the powers conferred by articles 12, 14(2) and 96 of the Income Tax Act, the Minister responsible for finance has made the following rules:-

Citation. **1.** The title of these rules is the Industry Required Certifications and Qualifications Rules, 2026.

Interpretation. **2.** In these rules, unless the context otherwise requires:

Cap. 123. "Act" means the Income Tax Act;

"attainment bonus tax credit" means a fiscal bonus awarded in favour of the attainment of a relevant qualification as established by the Corporation in the guidance notes;

Cap. 463. "Corporation" means the Malta Enterprise as established by article 7 of the Malta Enterprise Act;

"course" means a structured programme of tuition or studies leading to either a relevant certificate or to a relevant qualification;

"*de minimis* Regulation" means Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid;

"eligible study costs" means such fees as further specified in the guidance notes, paid by an individual to the university, institution or other entity recognised by the Corporation for the admission and attendance to the relevant course and for sitting for the examinations required to achieve a relevant certificate or a relevant qualification;

"guidance notes" means the guidance notes as published by the Corporation from time to time to establish procedures and guidance in aspects where these rules grant discretion and decision powers to the Corporation;

"individual" means an individual following a relevant

course;

"Malta Further and Higher Education Authority" means the Malta Further and Higher Education Authority established by article 3 of the Further and Higher Education Act;

Cap. 607.

"public funding sources" means any initiative provided at national level by any public entity excluding any sponsorships or similar funding awarded to public service employees granted on the basis of their employment;

"relevant award" means a relevant qualification or relevant certificate;

"relevant certificate" means:

(a) a document confirming the attainment of an award at Level 5 or higher under the Malta Qualifications Framework;

(b) a document confirming the attainment of an award at Level 3 or 4 under the Malta Qualifications Framework which is deemed by the Corporation to constitute a Vocational Education Training;

(c) a document confirming the attainment of an industry-recognised certification;

"relevant qualification" means an academic qualification that, in accordance with the Education Act or of the Mutual Recognition of Qualifications Act is classified, or is recognised, as being equivalent to a full qualification at Level 6 or higher under the Malta Qualifications Framework;

Cap. 327.
Cap. 451.

"STEM" means Science, Technology, Engineering, Economics, and Mathematics;

"Vocational Education Training" means a course of studies that emphasises acquiring knowledge and skills through direct experience and real-world application, rather than solely through theoretical instruction and leads to the attainment of relevant skills required for a specific employment. The Corporation shall expect that at least twenty per cent (20%) of the learning hours constitute experiential learning or hands-on learning.

3. An individual may claim a tax credit that shall not exceed seventy percent (70%) of the eligible study costs paid by the individual leading to the attainment of a relevant award. The maximum tax credit

Get Qualified
tax credit.

awarded to an individual shall be established by the Corporation in the guidance notes which shall not exceed:

(a) one thousand five hundred euro (€1,500) when the relevant certificate is determined by the Corporation to qualify as Vocational Education Training and has been classified by the Malta Further and Higher Education Authority at a Level 3 certificate under the Malta Qualifications Framework;

(b) two thousand five hundred euro (€2,500) when the relevant certificate is determined by the Corporation to qualify as Vocational Education Training and has been classified by the Malta Further and Higher Education Authority at a Level 4 certificate under the Malta Qualifications Framework;

(c) two thousand five hundred euro (€2,500) when the relevant certificate is determined by the Corporation to qualify as an industry-recognised certification;

(d) one thousand euro (€1,000) and an additional fifty euro (€50) for each European Credit Transfer and Accumulation System unit or for every twenty-five (25) tuition and learning hours for any relevant certificate that is classified as a Level 5 certificate under the Malta Qualifications Framework;

(e) fifty euro (€50) for each European Credit Transfer and Accumulation System unit or for every twenty-five (25) tuition and learning hours for any relevant certificate that is classified as a Level 5 certificate under the Malta Qualifications Framework;

(f) seventy-five euro (€75) for each European Credit Transfer and Accumulation System unit or for every twenty-five (25) tuition and learning hours for any relevant award that is classified as a Level 6 certificate under the Malta Qualifications Framework;

(g) one hundred and seventy euro (€170) for each European Credit Transfer and Accumulation System unit or for every twenty-five (25) tuition and learning hours for any relevant award that is classified as a Level 7 or 8 certificate under the Malta Qualifications Framework;

Provided that the attainment of a doctorate degree or equivalent may be supported at seventy per cent (70%) of the total eligible costs irrespective of the number of European Credit Transfer and Accumulation System units;

(h) one hundred and seventy euro (€170) for each European Credit Transfer and Accumulation System unit or for every twenty-five (25) tuition and learning hours for any relevant award that is classified as a Level 6 certificate under the Malta Qualifications Framework:

Provided that:

(i) the tax credits referred to in this rule may not be claimed if the study costs have been fully or partially financed through other public funding sources or through third parties, unless the funding is to be repaid in full by the individual;

(ii) the tax credit awarded as referred to in this rule shall be due as a deduction from the tax payable by the individual on his chargeable income from the year of assessment following the calendar year in which the relevant award is attained or the year of assessment following the calendar year in which the tax credit is awarded as shall be determined by the Corporation; and

(iii) any tax credit awarded which is not absorbed by the tax payable for that year of assessment may be carried forward to be allowed as a tax credit for the subsequent fifteen (15) years of assessment and such tax credit shall remain effective subject that such tax credit is utilised in a continuous manner throughout the subsequent fifteen (15) years of assessment.

4. (1) Irrespective of any funding awarded, including funding from public funding sources in addition to any tax credit awarded in accordance with this rule, an individual who attains a relevant qualification:

Attainment
bonus tax credit.

(a) at Level 6 under the Malta Qualifications Framework which is determined by the Corporation to qualify as a STEM qualification shall be entitled to an attainment bonus tax credit of three thousand euro (€3,000);

(b) at Level 7 under the Malta Qualifications Framework shall be entitled to an attainment bonus tax credit of three thousand euro (€3,000);

(c) at Level 7 under the Malta Qualifications Framework which is determined by the Corporation to qualify as a STEM qualification shall be entitled to an attainment bonus tax credit of five thousand euro (€5,000); and

(d) at Level 8 under the Malta Qualifications Framework which is determined by the Corporation to qualify as a STEM

qualification shall be entitled to an attainment bonus tax credit of ten thousand euro (€10,000).

(2) Up to half of the attainment bonus tax credit, shall be utilised in the third (3) year of assessment following the year in which the qualification is attained and the remaining half of the attainment bonus shall be utilised in the fourth (4) year of assessment following the year in which the qualification is attained and any attainment bonus tax credit which may not be utilised, shall be forfeited and shall not be carried forward to any subsequent years. In the relevant years of the attainment bonus tax credit, the tax credit may be utilised prior and in conjunction with the Get Qualified tax credit awarded under rule 3.

Application.

5. (1) When an individual attains a relevant award, the individual shall within twelve (12) months from the day of the attainment of the relevant award, submit an application to the Corporation for the benefits provided in these rules.

(2) In any continuous five (5) calendar year period, an individual may only submit four (4) applications and may not be awarded a further tax credit in respect of the attainment of any other award.

Applicability.

6. The tax credit and the attainment bonus tax credit referred to in these rules shall apply to courses completed on or after 1st January 2026 and on or prior to 31st December 2030:

S.L.123.107.

S.L.123.180.

Provided that in so far as an individual who has commenced a course prior to 1st January 2026 may submit a request to the Corporation by not later than 31st December 2026, requesting that the support is to be calculated in accordance with the parameters established in the Deductions and Tax credits (Relevant Qualifications for Industry) Rules, and in the Tax Credit (Higher Educational Qualifications) Rules. Upon submitting such a request, the individual shall be obliged to provide the required documentation confirming the attainment of the relevant award, by not later than 31st December 2030. All applications submitted shall be required to comply with the applicable State aid rules, including the submission of all information and documentation required under the *de minimis* Regulation.

Eligible
individuals.

7. When the individual requesting the benefit is:

(a) a part-time self-employed individual that requests support in relation to a course of studies that is related to his current part-time position, profession or employment;

(b) a full-time self-employed individual that requests support in relation to a course of studies that is related to his

current position, profession or employment;

(c) an employed individual, whether employed on a full time or part-time basis, that requests support in relation to a course of studies that is related to his current position, profession or employment,

the maximum support may not exceed three hundred-thousand euro (€300,000) over a period of three (3) years in accordance with the terms and conditions of the Commission Regulation (EU) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid as shall be established in the guidance notes.

8. The second proviso to rule 5 of the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules shall be substituted by the following new proviso:

Amends the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules. S.L. 123.07.

"Provided further that the Corporation shall not issue the tax credit certificate in respect of an application covering a course or programme of studies leading to a relevant qualification unless the individual submits an application to the Corporation declaring the intention of benefit from these rules by 31st December 2026 and provides the required documentation to confirm the attainment of the relevant qualification by 31st December 2030."

9. Immediately after rule 7 of the Tax Credit (Higher Educational Qualifications) Rules there shall be added the following new rule:

Amends the Tax Credit (Higher Educational Qualifications) Rules. S.L. 123.180.

"Deadline of submissions.

8. These rules shall apply:

(a) to courses commencing before 1st January 2026; and

(b) if the individual who has commenced the course or programme of studies leading to a relevant qualification submits an application to the Corporation declaring the intention of benefitting from these rules by 31st December 2026 and provide the required documentation to confirm the attainment of the relevant qualification by 31st December 2030."

