

L.N. 148 of 2026

**MALTA ENTERPRISE ACT
(CAP. 463)**

Micro Invest Regulations, 2026

IN EXERCISE of the powers conferred by article 5 of the Malta Enterprise Act, the Minister responsible for Malta Enterprise, with the concurrence of the Minister responsible for finance, has made the following regulations:-

Citation and
commencement.

1. (1) The title of these regulations is the Micro Invest Regulations, 2026.

(2) These regulations shall be deemed to have come into force on the 1st January 2026.

Interpretation

2. In these regulations, unless the context otherwise requires:

Cap. 463.

"Act" means the Malta Enterprise Act;

"applicant undertaking" means a business, being a legal person, that submits an application for support in accordance with these regulations and as further specified in the guidelines, independent of any related undertaking within the definition of a single undertaking as established in the guidelines;

"Corporation" means Malta Enterprise established in accordance with the Act;

"eligible expenditure" means the procurement of new tangible assets, refurbishment of business premises, the procurement and further development of digital solutions, increase in wage costs of full-time employees and any further costs as established in the guidelines;

Cap. 565.

"family business" shall have the meaning assigned to it by the Family Business Act;

"female-owned business" means:

(a) a female self-employed person;

(b) a partnership or a company in which the majority of shares and voting rights are owned by one (1)

woman; or

(c) a partnership or a company in which the majority of shares and voting rights are owned by a group of women and where the largest percentage of shares and voting rights are controlled by a single woman;

"guidelines" means the set of rules issued by the Corporation from time to time in accordance with the Act;

"social enterprise" means an undertaking which is duly registered as a social enterprise organisation in accordance with the Social Enterprise Act and which holds a valid certificate issued by the Regulator of Social Enterprise Organisations. Cap. 630.

3. (1) Where the Corporation is satisfied that an applicant undertaking which is carrying out a trade or business requires assistance to expand, innovate or invest in its business in Malta, the Corporation may provide such an applicant undertaking with a tax credit. Assistance to eligible undertakings.

(2) For an applicant undertaking operating from Malta, the tax credit shall not exceed sixty five percent (65%) of the eligible expenditure and for an applicant undertaking operating from Gozo, the tax credit shall not exceed eighty five percent (85%) of the eligible expenditure.

(3) The maximum eligible tax credits for each applicant undertaking shall be capped at sixty five thousand euro (€65,000) over any three (3) year period. This capping shall be increased by:

(a) twenty thousand euro (€20,000) for applicant undertakings operating from Gozo;

(b) twenty thousand euro (€20,000) for applicant undertakings registered as a family business;

(c) twenty thousand euro (€20,000) for applicant undertakings that are female-owned businesses; or

(d) twenty thousand euro (€20,000) for applicant undertakings registered as a social enterprise.

(4) In the case of partnerships, the eligible amount shall be split according to the ownership and legal persons forming part of multiple partnerships or carrying out other activities through self-employment, which may receive support through the different undertakings, but the cumulative tax credit awarded shall be capped at

B 1552

the relevant maximum capping as established in sub-regulation (3).

(5) Without prejudice to any other further restrictions that may be imposed by the Corporation in the guidelines subject to the provisions of article 8(3)(a) of the Act, in order to qualify for the benefit under sub-regulation (3), at the application stage the applicant undertaking shall:

(a) employ at least one (1) person on full-time or part-time basis;

(b) not employ more than fifty (50) full time employees in its trade or business; and

(c) be duly registered with the Value Added Tax Department, unless exempted.

Deadline for
submission of
application.

4. The Corporation shall establish the submission deadline parameters in the scheme guidelines:

Provided that no assistance shall be granted in terms of these regulations by the Corporation after 31st December 2030.