

# INCENTIVE & FUNDING SCHEMES IN MALTA

A SUMMARY OF MALTA ENTERPRISE AND EU-FUNDED (2021–2027) INCENTIVES RELEVANT TO  
A COMPANY OPERATING AN AIRCRAFT HANGAR IN MALTA AND INCURRING SALARIES,  
TRAINING COSTS AND CAPITAL EXPENDITURE

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# 01

Summary of applicable Schemes

# Available Schemes

Each of the following schemes has a dedicated slide covering its overview, benefits, exclusions and application deadline. Schemes are mapped to the cost categories the company will incur.

## Schemes administered by Malta Enterprise

- INVEST - Support for Initial Investment Projects;
- Smart and Sustainable Investment Grant;
- Skills Development;
- Business Development;
- Accelerate 2024;
- Micro Invest [2026 - 2030];
- Get Qualified [2026].

## EU Funding Schemes

- Investing in Skills - ESF+ (EU Funds)
- SME Enhance Grant - ERDF (EU Funds)



# 02

Schemes administered by Malta Enterprise

# INVEST - Support for Initial Investment Projects

## OVERVIEW

This measure is intended to sustain the regional industrial and economic development of Malta by facilitating initial investments. Eligible investments must result in one of the following:

- setting up of a new establishment;
- extension of the capacity of an existing establishment;
- diversification of existing business;
- fundamental change in an overall process;
- acquisition of assets of an establishment that would have closed down

## BENEFITS

- Aid as tax credits, cash grants, interest-rate subsidies and loan guarantees (only for SMEs).
- Aid intensity by size/location: small 20-35%, medium 10-25%, large up to 15% (assisted areas / Gozo attract higher rates).

## ELIGIBLE COSTS:

- Tangible assets (buildings, plant, machinery, equipment);
- Intangible assets (patents, licences, know-how or other intellectual property), and/or
- Wage costs from job creation.

## EXCLUSIONS

- Large enterprises operating in non-assisted areas or not investing in a new economic activity;
- Applicants defaulting on Income Tax, VAT or Social Security;
- Undertakings in difficulty;
- A non-EU-incorporated company, partnership or co-operative.

## DEADLINE

- Applications by 30 September 2026.
- Scheme in force to 31 December 2026.
- Approval should be obtained before works commence.

# Smart & Sustainable Investment Grant

## OVERVIEW

The Smart and Sustainable Investment Grant provides business funding to support investments that lead to more sustainable processes which lead to the enhancement of competitiveness of the enterprise through the optimisation of the use of resources in their activities.

## BENEFITS

- Cash Grant
- 50% of eligible expenditure up to €100,000 per project.

## ELIGIBILITY

- Limited liability companies registered with the Malta Business Register, partnerships or self-employed;
- Operate from licenced commercial premises;
- Planning an investment project of at least €10,000 having the aim to achieve sustainability, improved environmental performance or digitisation leading to growth potential;
- Employ at least one full time employee registered with Jobsplus.

## EXCLUSIONS

- Undertakings engaged in activities specifically excluded under the de minimis Regulation;
- Applicants defaulting on Income Tax, VAT or Social Security;

## DEADLINE

- Applications by 18 December 2026.



# Skills Development Scheme

## OVERVIEW

Supports undertakings to provide training that develops and updates the skills of their workforce - upgrading existing skills, addressing shortages and re-skilling. Well suited to specialist training for aircraft surface-treatment and coating technicians.

## BENEFITS

- Aid as cash grants and/or tax credits.
- Aid intensity: small 70%, medium 60%, large 50% of eligible costs (+10% for workers with disabilities, capped at 70%).
- Maximum €2,000,000 support per skills-development project.
- Eligible costs: trainee wage costs, internal & external trainer costs, trainer/employee air travel.

## EXCLUSIONS

- Applicants defaulting on Income Tax, VAT or Social Security.
- Undertakings in difficulty.
- Training not directly related to business operations / trainee function.
- Only one training programme may be supported per three-month period.



## DEADLINE

- Applications by 30 September 2026.
- Available 1 Jan 2024 - 31 Dec 2026, first-come first-served; may close earlier if the budget is exhausted.

# BUSINESS DEVELOPMENT

## OVERVIEW

Aims to facilitate value-added projects, including new business initiatives, start-up, expansions and transformation activities that contribute to the regional development of Malta.

Supported projects are expected to lead to new business opportunities, creation of skilled and highly-skilled employment, increased competitiveness or widening market reach.

## BENEFITS

- Cash grants;
- Tax credits;
- Maximum support - €300,000 per Single Undertaking over 3 years covering up to 75% of eligible costs.

## DEADLINE

- This incentive shall be available until the 31st December 2030;
- Applicants must submit a complete application prior to the start of the project;
- Applications may be submitted until 30th September 2030, yet the Corporation may suspend applications if the budget allocated to the scheme in a specific year has been committed.

## ELIGIBLE COSTS

- Wage Costs;
- Lease and Rental of industrial and non-residential properties;
- Shared industrial or business facilities;
- Advisory Services;
- Procurement of Tangible and Intangible Assets;
- Digital Technologies;
- Construction and related services of industrial sites, hotels and artisanal workshops;
- Relocation of employees;

## EXCLUSIONS

- The measure does not apply to enterprises that generate revenue:
  - directly or indirectly through gambling activities;
  - the sale of real estate as a business activity;
  - wholesale or retail activities; and
  - the provision of financial services.
- Applicants must not be defaulting on Income Tax, VAT and Social Security payments;
- Applicants must be eligible to receive de minimis aid

# ACCELERATE 2024

## OVERVIEW

Accelerate supports Undertakings in their initial 7 years in financing participation in an Accelerator Programme recognised by Malta Enterprise. This measure is intended for ventures with potential for growth, that have a viable business concept based on sound technical and scientific knowhow and that are in the process of developing the technology into a market ready offering.

## ELIGIBILITY

Applicants must be:

- registered businesses within the European Economic Area
- established not earlier than 7 years from submission of application
- engaged or plan to be engaged in one of the following Activities:
  - Manufacturing;
  - Software development;
  - Industrial services analogous to manufacturing;
  - Health, Biotechnology, Pharmaceuticals and Life Sciences;
  - Engineering design
  - Space Technologies
  - Other economic activities which are enabled through knowledge and technology and which have the potential to expand internationally as may be approved by Malta Enterprise.

## BENEFITS

- Grant of up to €100,000

## ELIGIBLE COSTS:

- Accelerator participation fees;
- Travel and per diem.

## DEADLINE

- This incentive shall be available until the 31<sup>st</sup> October 2030



# Micro Invest [2026-2030]

## OVERVIEW

Tax credits available to companies who make eligible investments with the aim of growing their business in Malta.

## BENEFITS

- Tax credit of up to €65,000 over 3 years; and
- Up to 65% of eligible costs, being new tangible assets and eligible increase in wage costs;

## EXCLUSIONS

- Company must have at least 1 employee, but not more than 50 employees;
- Applicants defaulting on Income Tax, VAT or Social Security.

## DEADLINE

- Applications by 28th November 2027 (for costs incurred in 2026).



# Get Qualified [2026]

## OVERVIEW

Supports individuals achieving certifications and qualifications required by industry, recovering part of the cost through a personal income-tax credit. Useful where employees pursue accredited qualifications relevant to the company's operations.

## BENEFITS

- Tax credit of up to 70% of eligible course costs;
- Maximum refund scales with MQF level (e.g. €1,000 at L3 up to €7,000 at L6-L8);
- Credit utilisable over up to 15 fiscal years;
- Eligible costs: registration, tuition, educational services and examination fees.

## EXCLUSIONS

- Benefits the individual (personal tax), not the company directly;
- Non-educational costs (accommodation, travel, living costs);
- Cannot be combined with the superseded Higher Educational Qualifications rules for the same qualification;
- Granted under de minimis aid limits.

## DEADLINE

- Course must commence by 31 December 2026;
- Applications within 12 months of course completion.
- Transition requests (pre-2026 courses) by 31 Dec 2026.

# 03

## EU Funding Schemes

# Investing in Skills Scheme

## EU FUNDS 2021-2027 · ESF+ (JOBSPLUS)

### OVERVIEW

ESF+ co-financed grant paid to employers to up-skill their workforce, increasing productivity and adaptability among persons active in the Maltese labour market. Administered by Jobsplus and demand-driven.

### BENEFITS

- Training-aid grant by size: large 50%, medium 60%, small & micro 70% of eligible cost;
- Eligible costs: trainer & trainee personnel costs, external trainer fees, related travel (incl. air travel);
- Standard unit-cost reimbursement; up to 10 trainees per programme; accredited (MFHEA/ITS/UOM/MCAST) training favoured.

### EXCLUSIONS

- Public entities, Government departments, local councils and >50% Government-owned entities;
- Mandatory / legally required training - notably "Training on Aircraft Maintenance" (Reg. 1321/2014) is listed as ineligible;
- Internal training; free-of-charge training; training by linked companies;
- Undertakings in difficulty; recovery orders; GBER-excluded sectors.

### DEADLINE

- Last submission date: 31 December 2026.
- Apply at least 7 (preferably 21) days before training starts. Training completed by 30 June 2027; claims by 31 Aug 2027.



# SME Enhance Grant Scheme

## EU FUNDS 2021-2027 · ERDF (BUSINESS ENHANCE)

### OVERVIEW

A non-repayable ERDF grant helping SMEs acquire productive tangible and intangible assets linked to expansion, diversification, innovation and initial investment - e.g. new spray-painting equipment, plant and machinery for the hangar. Administered by the Measures & Support Division (OPM-EES).

### BENEFITS

- Non-repayable grant: minimum €10,000, maximum €128,400 per project;
- Part-finances up to 50% of eligible costs in Malta / 60% in Gozo (de minimis); up to 60% / 70% under the start-up route;
- Includes an additional 7% flat rate for indirect costs;
- Eligible costs: new equipment, machinery, plant; lease of private operational premises.

### EXCLUSIONS

- Applicants with eligible-cost-to-net-assets ratio under 2%;
- Negative net assets (except qualifying start-ups);
- Sectors/undertakings excluded under the ERDF & State-aid rules;
- Undertakings in difficulty; outstanding recovery orders.

### DEADLINE

- Open-rolling call with periodic cut-off dates.
- Scheme open until 14 December 2026, subject to budget availability (€6m total). Apply before each monthly cut-off.
- Actions financed under the SME Enhance are to be implemented within 24 months from date of Grant Agreement.

# 04

## Summary

# At a Glance

Summary of the schemes most relevant to the company's salaries, training and capital expenditure.

Scheme	Cost covered	Form / intensity	Deadline
INVEST – Initial Investment	Capex	Tax credit / grant · 20–35% (small), 10–25% (medium), up to 15% (large)	30 Sep 2026
Smart & Sustainable Investment Grant	Eligible expenditure	Cash Grant	18 Dec 2026
Skills Development	Training	Credit / grant · 50–70%	30 Sep 2026
Business Development	Eligible expenditure	Cash grants/ Tax Credits	31 Dec 2030
Accelerate 2024	Financing	Grant of up to €100,000	31 Oct 2030
Micro Invest Scheme	Wages and assets	Credit · 65%	28 Nov 2026
Get Qualified	Qualifications	Tax credit · up to 70%	Course by 31 Dec 2026
Investing in Skills – ESF+ (EU)	Training	Grant · 50–70%	31 Dec 2026
SME Enhance – ERDF (EU)	Capex	Grant · 50–60% · max €128,400	Rolling, to 31 Dec 2026

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