

Key Facts

Maritime Crew

Regulatory

Seafarers serving on board Maltese ships require a contract of employment in the form of a crew agreement that must contain certain requirements in terms of law and, more specifically, the Maritime Labour Convention (MLC). The MLC was ratified by Malta and transposed to Maltese law in 2013.

Similarly, in terms of the International Convention on Standards of Training, Certification and Watchkeeping for Seafarers (STCW) of 1978, as amended, Maltese ships are subject to the provisions of the relevant regulations concerning the competency of officers and seamen.

A valid Minimum Safe Manning Certificate must be carried by all Maltese merchant ships of 500 gross tonnage and over. On the entry of a ship in the Malta register, the Merchant Shipping Directorate will issue a Minimum Safe Manning Certificate valid for five years from the date of provisional registration. For the crew required by a Minimum Safe Manning Certificate, STCW 95 certification is obligatory, whilst on commercial yachts, the equivalent certificates must be authorised by the Merchant Shipping Directorate.

Certificates of competence are issued only after successful completion of approved courses of training and examinations held in Malta. Maltese authorities have bilateral agreements with some

foreign administrations by which they recognise each other's certificates of competence, including that the certificates comply fully with STCW.

Social Security

Malta is one of the most cost-effective jurisdictions for social security taxes with a staggered rate of 10% capped at less than 500 €/month per crew member, shared between the employer and the employee.

In order to benefit from these advantages, the crew member must be employed on board a Maltese registered vessel and the employer must be registered in Malta.

Key features of the Maltese social security system include:

- The possibility for non-residents of the EU/EEA/Switzerland working under a Maltese flag ship to opt for the social security system of their non-EU/EEA/Switzerland country of residence
- A European health insurance card offered to those insured in Malta and an S1 form offered to those residing in a member state other than Malta
- Unemployment benefits in the seafarer's country of residence, through the use of a U1 form

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- Pension secured at a rate of benefit reflecting the length of the claimant's insurance in their scheme paid by any EU/EEA/Switzerland country (portability of rights)
- Protection from the repercussions of the French Decree 2017/307 by means of mandatory returns and payments on social security, amongst others

Our crew payroll service includes:

- Provision of MLC compliant crew contracts
- Registration of crew members as employees with competent Maltese authorities
- Calculation of monthly payroll for every employee
- Issuance of monthly payroll reports for internal bookkeeping services
- Issuance of statutory monthly tax and social security reports for submission and payments to relevant authorities (if applicable)
- Processing of payments to the relevant authorities (monthly)
- Issuance of yearly statutory employer and employee (crew) reports
- Income tax management

Qualifying Employment in Maritime Activities

In terms of the Qualifying Employment in Maritime Activities and the Servicing of Offshore Oil and Gas Industry Activities (Personal Tax) Rules, 2018, senior employees engaged within, inter alia, the maritime industry may benefit from a flat rate of 15% tax on employment income derived in respect of work or duties carried out in Malta.

Eligible employees are to submit an application to the Authority for Transport in Malta through a licensed authorised mandatory. Trident Trust is licensed by the relevant authority for such purposes.

This option is available for a fixed term of five years for EU/EEA nationals, and four years for third-country nationals. The term may, upon authorisation by the relevant authority, be extended for a further equivalent term.

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