

# Flash Report

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## New Ukraine-Malta Tax Treaty

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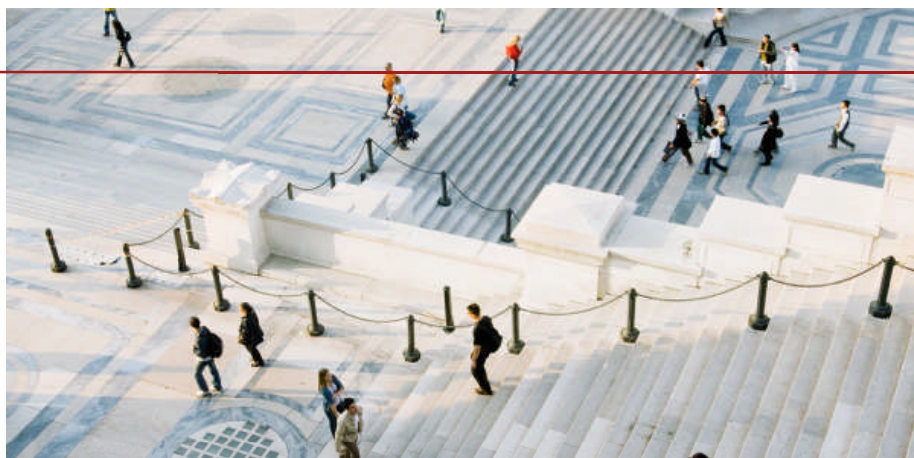
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### *The Cabinet of Ministers Plans to Sign Ukraine-Malta Double Tax Treaty*

On 24 July 2013 the Cabinet of Ministers decided to sign a Double Tax Treaty between Ukraine and Republic of Malta.

According to the publicly available information\* the following withholding tax rates would apply to dividends, interest and royalties distributed from Ukraine:

Type of income	WHT rates
Dividends	<ul style="list-style-type: none"><li>• 5%, if 20% ownership threshold is met</li><li>• 15% in other cases</li></ul>
Interest	<ul style="list-style-type: none"><li>• 10%</li></ul>
Royalties	<ul style="list-style-type: none"><li>• 10%</li></ul>

The text of the draft treaty is not available yet.

At this stage there is no certainty as to when the tax treaty will be ratified and become effective.

We will continue monitoring the status of the tax treaty and will provide further updates.

\*[http://www.minfin.gov.ua/control/uk/publish/article?art\\_id=383711&cat\\_id=53608](http://www.minfin.gov.ua/control/uk/publish/article?art_id=383711&cat_id=53608)