



**CHETCUTI CAUCHI**  
**ADVOCATES**  
YOUR TRUSTED ADVISOR

**RESIDENCY AND CITIZENSHIP** · FINANCIAL SERVICES · **CORPORATE & COMMERCIAL** · PROPERTY  
**CAPITAL MARKETS** · FAMILIES AND WEALTH · **TAX** · TECHNOLOGY · **MARITIME & AVIATION**



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[ccmalta.com](http://ccmalta.com)



CHETCUTI CAUCHI  
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# Firm of First Choice

## Our Driving Force

We have grown out of a commitment to be different. We have created a unique environment where nothing is taken for granted. Tried and tested practices are continuously subjected to creative and innovative revision. Business savviness and professional ambitions co-mingle with sound values of excellence, integrity and transparency.

## Our Culture

The Firm's culture is marked by the high quality of our specialist advice backed by a strong sense of entrepreneurship necessary to understand our clients' business. No less, we emphasize independence, transparency and responsiveness. We gauge the effectiveness of our teamwork by the degree of success achieved in our clients' projects and we adopt a results-based approach across the board so that our clients' success becomes our own success. We stress the importance of a positive and open-minded attitude that inspires a firm-wide culture of viewing problems as opportunities, hence our long-standing reputation as constructive solution advisors.

## Our People

The Firm has grown out of the energy and ambition of modern professionals wanting to make a difference in the world, to redefine the professional market place and to rejuvenate and modernise the traditional professions.

## The Firm in the Marketplace

Chetcuti Cauchi's practice spans a wide range of legal, tax, fiduciary, accounting and corporate services. The firm embraces professionals from various related sectors and this unique multi-disciplinary mix results in a greater learning experience for our members and all-encompassing results for our clients. The firm is well positioned to service clients ranging from high net worth individuals and families, owner-managed companies to larger corporations. Chetcuti Cauchi has also grown to be regarded as the Maltese firm of choice by various leading professional firms worldwide.

# Our Office

## Malta

120, St.Ursula Street, Valletta VLT 1236

Our firm is headquartered in Malta's capital city and financial centre, Valletta, in a fine historical building dating back to the Knights of St. John, which we have carefully restored. Our Maltese presence comprises a variety of professionals advising and servicing a variety of businesses, the latter ranging from investment professionals, to shipping companies and technology groups. We pride ourselves in being a full service one-stop-shop and our Malta office reflects this; our lawyers work side by side with accountants and professionals from other disciplines, delivering solutions tailored to our clientele's needs. Our professionals in Malta possess expertise in a broad range of areas, with key strengths in corporate law, private and corporate taxation, financial services regulation, intellectual property, technology, i-gaming, aviation, and shipping. Thanks to its EU membership, high quality regulation, accessibility and competitive fiscal regime, Malta is increasingly growing in relevance as a financial centre, and our Malta office provides an excellent platform for those interested in benefitting from the opportunities which the jurisdiction offers.



# At a Glance

Chetcuti Cauchi is a professional services firm providing legal, tax, fiduciary, accounting and assurance services to businesses and private clients worldwide. With roots in Malta's emergence as a prominent offshore financial center, Chetcuti Cauchi started with the merger of the professional practices of its founding partners and has since established a solid name in the legal and financial services industry in Malta. The firm enjoys a highly international profile and operates out of offices in Malta's capital city, Valletta.

## Chetcuti Cauchi Advocates

The law firm has as its mission, that of remaining the firm of first choice for clients seeking first-rate, dynamic and creative business and financial services lawyers. The firm stresses the value of the modern lawyer who ventures beyond the stiffness of traditional legal practice with lawyers taking the role of trusted advisors in a wider team of professionals with complimentary skill sets.

## CC Advisors Ltd

Chetcuti Cauchi Advisors Ltd advises high-net-worth individuals, families and entrepreneurs on the attainment of a secondary residency or citizenship under one of the several programs which we offer. We specialize in assisting clients in the attainment of Malta and Cyprus Citizenship by Investment, vaunting a high success rate with all citizenship applications handled. We also assist clients seeking citizenship in various Caribbean nations, and those seeking a secondary residence in a European state.

Our multi-disciplinary law firm allows us to seamlessly assist the client in every aspect of the attainment of residency or citizenship under one of the programs which we offer, including pre-immigration tax planning, relocation considerations and purchasing or renting property.

## CC Consulting Ltd

Our advisory branch, Chetcuti Cauchi Consulting Ltd, is made up of a multi-disciplinary team of specialists originating from a vast variety of sectors. Our wide breadth of expertise allows us to offer a seamless service to private clients as well as corporations and businesses seeking expert advisors with an excellent track record and years of 'on-the-ground' experience in Malta and Cyprus. Our advisors assist private clients, most notably HNWI and successful families with wealth structuring, estate and tax planning, and also advise them on property matters.

From a Business point of view, our span of expertise is vast. We bring together advisors coming from different fields including Financial Services, Corporate, Commercial, IP, ICT, Gaming and Tax specialists who pool their knowledge to provide a unique 'one-stop-shop' advisory service that caters for all our clients' needs.

## Clariss Capital Ltd

Our fiduciary arm acts as a family office for international high net worth private clients and their families. Clariss Trustees & Fiduciaries Ltd is an independent Maltese fiduciary and trust management company authorised as a professional trust company by the Malta Financial Services Authority.



**“A business minded and client oriented attorney”, “professional, responsive, excellent at finding practical solutions to difficult situations”, “a wealth of expertise”, “a high level of integrity, clarity and personal involvement”, “one of the best providers to work with in Malta”**

**(clients and advisors on Dr. Jean-Philippe Chetcuti).**





# Practice Areas



## RESIDENCY AND CITIZENSHIP

- Citizenship by Investment
- Residency by Investment



## FINANCIAL SERVICES & FINTECH

- Electronic Money & Payment Institutions
- Funds
- Securitisation
- Crypto Funds
- Crypto Exchanges
- ICOS



## CORPORATE & COMMERCIAL

- Mergers & Acquisitions
- Company Formation
- Due Diligence
- Liquidation
- Corporate Relocation
- Reorganisations



## PROPERTY

- Property Advisory Services
- Legal Due Diligence
- Conveyancing
- Property Search



## CAPITAL MARKETS

- Main Listings
- Alternative Listings
- Prospects



## FAMILIES AND WEALTH

- Trusts & Foundations
- Estate Planning
- Succession
- Family Office Setup
- Family Business Governance



## TAX

- Pre-Immigration tax
- Personal Tax Planning
- International Tax Planning
- Business Tax Planning



## TECHNOLOGY

- eGaming Licences
- Digital Games
- Intellectual Property
- Telecoms



## MARITIME & AVIATION

- Yacht & Ship Registration
- Aircraft Registration
- Tax Management

# Recent Work

## Boutique Hotel Purchase Transaction

A Dutch real estate investor approached the firm to assist with finding property in Malta suitable to operate a boutique hotel, whereby tourists could live in an environment where they could experience town or village life, history and culture.

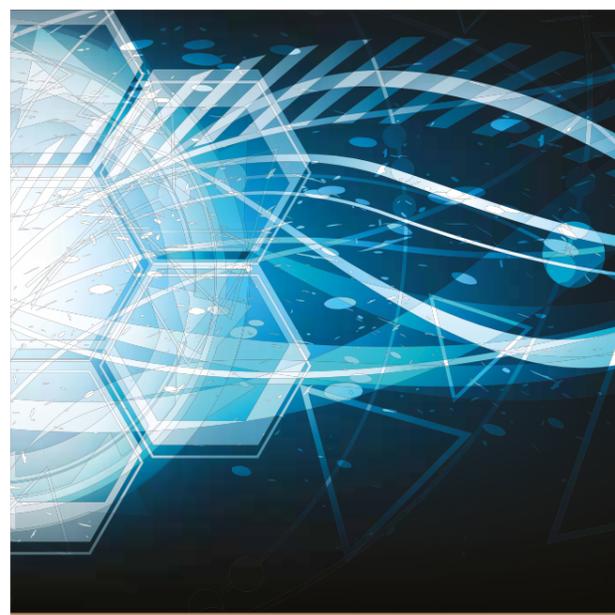
The team advised on the different aspects of real estate transactions in terms of Maltese law, the formalities and procedure of the sale and purchase transaction, as well as tax/stamp duty implications. The team further assisted the client with engaging an architect to undertake an inspection of the property in order to examine the structural condition of the property, as well as provide an estimate of the value of restoration works that needed to be undertaken. The firm meanwhile looked into available EU funds and government grants schemes for the renovation of said palazzo and any licences and authorisations required.

The success of this transaction was rooted in the multi-disciplinary advice that the firm was able to provide to the client, covering all aspects of the sale and purchase transaction. The successful closure of the transaction was not simply and limitedly a business opportunity for the client, but also a chance to turn the 16th century palazzo to its pristine glory and to continue giving life and colour to Malta's heritage.



## Shanghai Electric Power

In recent years, we have left our mark on China-Malta ties by advising the Chinese multinational power generation company Shanghai Electric Power (SEP) in the acquisition of a minority stake in Enemalta and a majority stake in the BWSC Delimara plant, through a 300 million foreign direct investment which today marks the largest ever foreign direct investment in the Maltese islands. This was not only an important milestone for the Maltese economy but also for Maltese ties with China as this mutually beneficial deal has paved the road for future cooperation in renewable energy between SEP and Malta's government.



## Licensing of Skill Game for Online Gaming Platform

The client, an international online gaming platform, has been a client of the company for a number of years. The client provides online games based on skill. Up till January 2017, skill games were not licensable in Malta. A new law on skill games was introduced on the 24th January 2017. The firm participated in the drafting of the law and submission of comments and suggestions thereupon.

Having followed closely the drafting and enactment of the new law, the firm took initiative, notified the client about the changes in legislation and advised on necessary steps that had to be taken in this regard. Our Gaming Team led the project of obtaining the clearance for client's operation from the Malta Gaming Authority. The Clients' game required intricate understanding of its nature by the gaming lawyers. The gaming team proved its professionalism while drafting the proposal by close cooperation with the client and by reflecting client's needs in the said proposal. The proposal submitted to the Authority featured some of the crucial aspects of legislation applicable to the case. The firm successfully obtained the confirmation for client's operation without additional licensing requirements.



## Oil Transportation Company

We were approached by an international cargo company operating mainly from the Persian Gulf. The group was aiming at expanding and intended to kick start a project of tanker chartering, with a number of Maltese flagged vessels registered and operated through a Malta company.

The team was commissioned to register the vessels with the Maltese Shipping Registry. The project started with 4 tankers- 3 crude tankers, and a smaller product tanker. Thanks to the well-equipped team and the close collaboration of stakeholders, particularly local surveyors Naval Architectural Services that we regularly collaborate with, the vessels were registered in a number of months. It was imperative that this is done as quickly as possible, due to financial implications. Moreover, the firm was in charge to advise on a sound Malta corporate structure.



# Residency and Citizenship

## Citizenship by Investment

Our team of specialised Citizenship lawyers is dedicated to providing sound Malta and Cyprus citizenship law advice and cross-border relocation assistance to private clients and high net worth individuals worldwide. Our award-winning Citizenship Law team is the oldest specialised immigration law practice in Malta. We have successfully represented individuals and families ranging from expatriate retirees, immigrants seeking employment, entertainment and sports personalities to HNW individuals listed in Fortune lists.

We also provide practical relocation assistance ranging from transportation of movable effects to schooling, renting or buying of property, obtainment of a driving licence and health insurance coverage.

Acknowledging that timely compliance is of the essence, our team ensures that clients are kept up-to-date with the latest official information. Furthermore, in order to provide a holistic service, we co-operate with a number of overseas law firms, immigration professionals, real estate specialists and foreign tax practitioners in order to provide professional assistance and advice on relocation and tax residence which goes beyond basic legal requirements.

## Residency by Investment

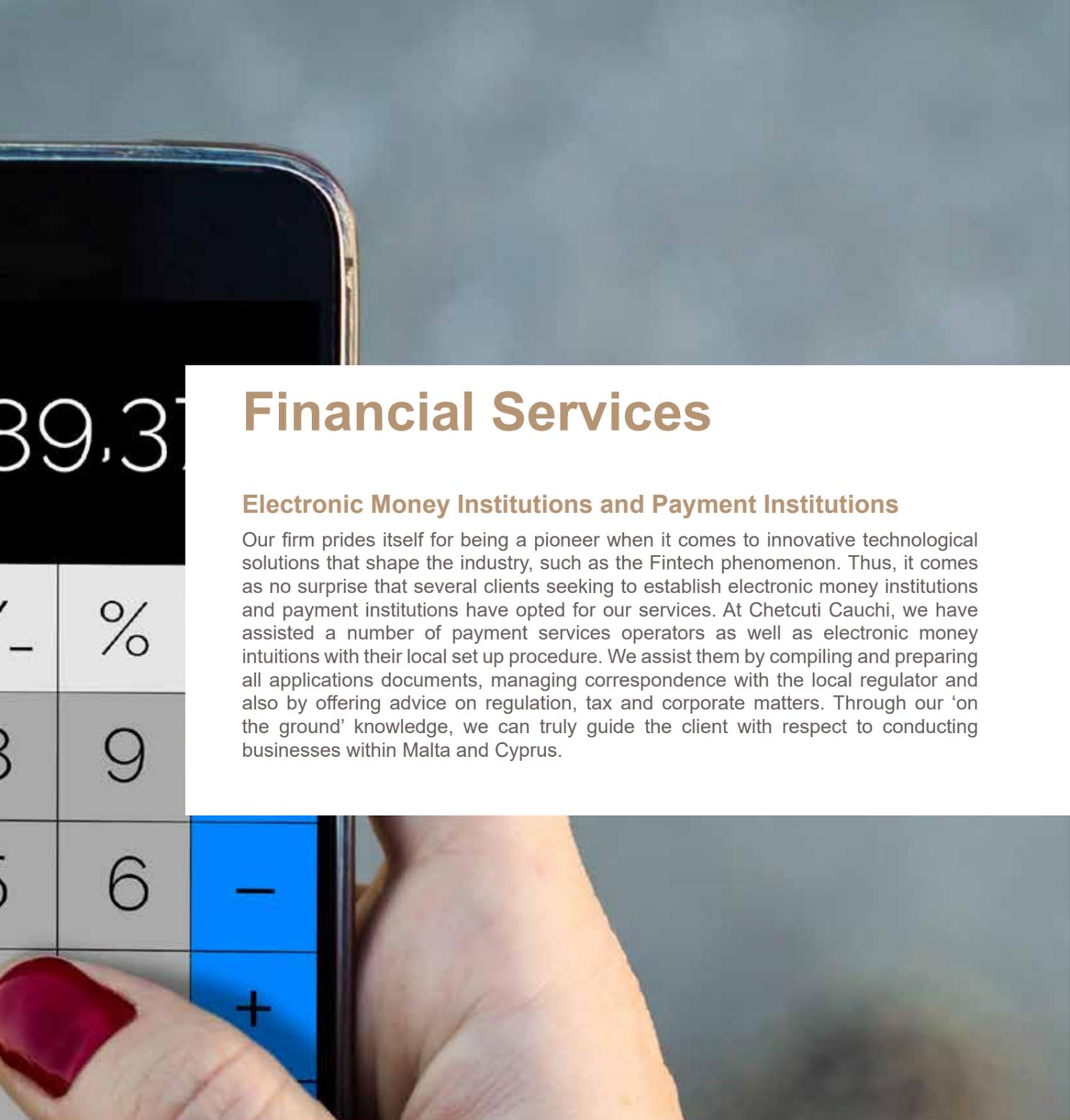
At Chetcuti Cauchi, we specialise in providing sound immigration law advice and cross-border relocation assistance to private clients worldwide. Over the years, we have been providing professional assistance to private clients and high net worth individuals seeking to obtain residence permits in Malta and Cyprus for retirement, offshore living, international business travel, wealth planning or tax reasons. With Cyprus and Malta's reputations as quality living destinations and tax-efficient residence solutions in the European Union, we have increasingly advised on tax optimisation opportunities of moving to Malta and Cyprus under the appropriate residence scheme.

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Let me start by thanking you for making this experience a pleasant one, we are so happy and satisfied with the outcome. I had done some research about Malta and I realised it is one of the most peaceful countries in Europe. In addition to great hospitable people and a language deriving from my own, yet still positioned in Europe with a great 4 season weather. I visited Malta and had the chance to meet Chetcuti Cauchi Advocates and immediately noticed an attention to detail attitude along with a highly professional and courtesy way of work. I am pleased my decision entrusting Chetcuti Cauchi Advocates as throughout the year I had a smooth due diligence procedure and they made it look easy, they jumped in when things got delayed and regularly were informing me on progress and delays so as to avoid it. In honesty I feel that the firm did its job in the most swift and professional way that really exceeded my expectations. Finally I am grateful to this country who welcomed us with open arms and allowed us to be part of it, I hope we can be of added value and will be promoting this country at all levels.

Fadi Mehio  
Private Client

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## Financial Services

### Electronic Money Institutions and Payment Institutions

Our firm prides itself for being a pioneer when it comes to innovative technological solutions that shape the industry, such as the Fintech phenomenon. Thus, it comes as no surprise that several clients seeking to establish electronic money institutions and payment institutions have opted for our services. At Chetcuti Cauchi, we have assisted a number of payment services operators as well as electronic money intuitions with their local set up procedure. We assist them by compiling and preparing all applications documents, managing correspondence with the local regulator and also by offering advice on regulation, tax and corporate matters. Through our 'on the ground' knowledge, we can truly guide the client with respect to conducting businesses within Malta and Cyprus.

“ We have had the pleasure to work with Chetcuti Cauchi on obtainment of a financial institutions license in Malta. The Chetcuti Cauchi' s Financial services team has been efficient, professional and reliable partner throughout this process. We have found Dr Maria Chetcuti Cauchi, ..... very knowledgeable and pleasant, providing us with necessary guidance and timely advice. Given our experience we are delighted to recommend Chetcuti Cauchi also to other businesses.

Branislav Trajkovski,  
July 2016

### Funds

Malta offers a variety of highly innovative fund structures, including PIFs (the Maltese hedge fund that does not fall under the AIFMD), AIFs, Notified AIFs (an innovate fund product offered in Malta), UCITS (retail funds), private funds and non-UCITS, and Recognised Incorporated Cell Companies. Our Financial Services team at Chetcuti Cauchi is made up of a number of seasoned specialists who have a wide breadth of experience in the setting up and management of funds. Besides assisting clients with the structuring and setting-up of funds, we also provide an on-going advisory service at post-licensing stage. We assist our clients with the drafting of all regulatory documents, including offering memoranda and ancillary agreements. We provide an 'all-in-one' service, connecting clients to high quality personnel and service providers in the jurisdiction and generally act as a primary reference point for all aspects of the project. Our firm has an abundance of experience in matters dealing with funds and fund managers and pays particular focus to the creation of funds which follow unorthodox investment strategies or which use unconventional structures. Our dedicated team of Funds and Fund Managers lawyers and professionals is a practical one, giving constructive advice which is not too legalistic, but which centres around the practical, real-world needs of the applicant.

### Securitisation

Our Financial Services lawyers also assist clients seeking to establish a securitisation vehicle, which acts as a means to raise finance on markets for financial instruments on the back of other forms of assets. Our long-standing experience in the field allows us to assist clients through their most complex transactions.

### Banking

Our expertise in the banking, pensions and financial services law and our direct industry knowledge help us better serve clients at an extremely challenging time. The firm advises on an array of banking law matters, in Malta and Cyprus, including the granting of loans, property loan transactions and mortgages, syndication, collateral, security enforcement, professional secrecy, online banking transactions, e-commerce transactions and merchant accounts and general licensing and compliance issues. Our specialist knowledge of the sector and its issues enables our professionals to provide results driven commercial advice to banks on some of their most complex transactions and to help them address some of their most challenging business issues. Our Banking & Finance Team consists of a multi-disciplinary group of lawyers drawn from our Banking, Capital Markets, Corporate, Tax, Litigation and Real Estate practices who have an unrivalled breadth and depth of experience of working with banks in Europe, the Americas and Asia. Our lawyers are also asked to advise banks and financial institutions on regulatory, licencing, operational and traditional substantive law issues in Malta and Cyprus. The firm also provides expertise on the legal and regulatory aspects of online delivery of financial products and services, particularly internet banking and online payment systems.

### Investment Services

The firm's legal practice revolves around Malta's role as a European hub for financial services. Our expertise in all aspects of financial services renders us leading advisors-of-choice to Maltese and foreign clients making serious steps towards choosing Malta as their centre, HQ or branch of their financial activity. Our Investment Services Advisory Practice Group enjoys a wide breadth of industry expertise, enabling our professionals to provide an array of services ranging from licensing and compliance, corporate and personal tax, accounting, and project management of the entire set-up process for the client. We have worked extensively with fund managers, and are geared to offer optimal services to our clients requiring investment services.

# Corporate & Commercial

## Due Diligence

Our Due Diligence team at Chetcuti Cauchi works hand in hand with several practices within the firm, including our Corporate Law and Commercial Law practice groups. Our lawyers have a wide breadth of experience in corporate law and governance, securities regulation, finance, and the other corporate disciplines important to the successful completion of any transaction. Our Due Diligence lawyers assist clients by analysing and quantifying risks related to their industry, the country where they are operating or even deal-specific risks. We perform all due diligence necessary for clients seeking to conclude contracts and investigate other companies on behalf of the client to find and dissect any potential risks which our client would not be aware of.

## Liquidations

Our Corporate lawyers also assist companies by providing time-sensitive and fully-confidential advice with respect to liquidation and company dissolution. Our specialists will assist clients with all legal documentation required as well as other liquidation requirements.

Corporate Relocation Our Malta Corporate Relocation Services are dedicated to providing end to end relocation of company employees personalised relocation assistance and support to individuals, families and corporate employees. Our exclusive services will help ease your transition before, during and after you move to Malta. Drawing on the firm's extensive resources and experience, our Corporate Relocation Services platform enables us to provide professional relocation services delivered with the flexibility to meet your company's unique needs.

## Reorganisations

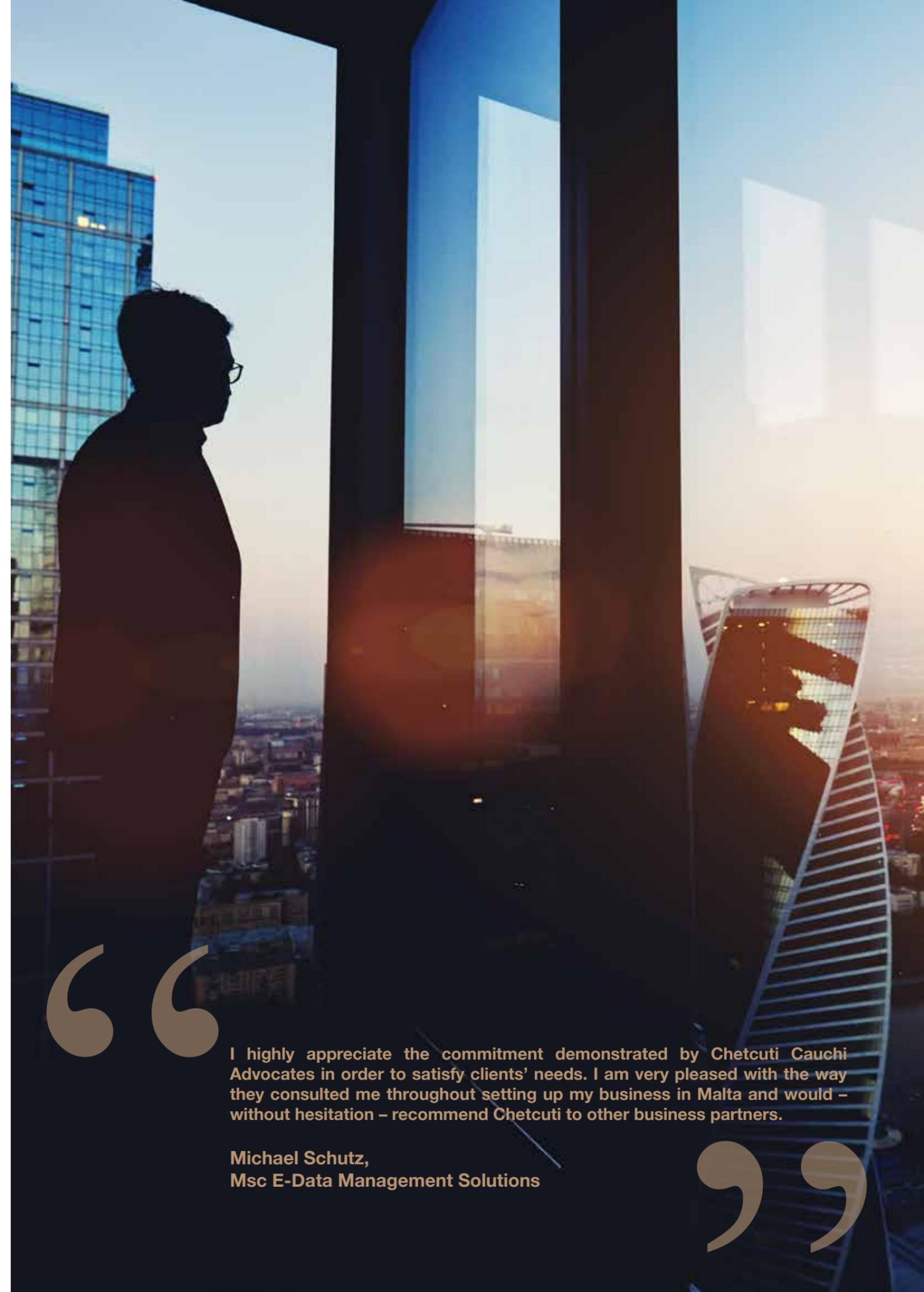
In today's highly competitive market, companies are increasingly seeking corporate structures that minimise costs and optimise profits. Our Corporate branch offers a corporate reorganisation service for business owners seeking to redesign the corporate structure for their business, and has also assisted companies in the execution of various corporate restructuring activities.

## Mergers & Acquisitions

What distinguishes our firm is our commitment to being a diversified law firm that offers coordinated, all-encompassing services which cater for all our clients' needs in the most efficient way possible. Our Mergers & Acquisitions clients can benefit from our expertise as we guide them through their complex transactions. Our Mergers & Acquisitions lawyers coordinate the representation of buyer or seller while working hand in hand with lawyers from other practice groups to provide critical support for today's complex transactions. Thus, we also offer advice in other areas, including tax, antitrust and competition, real estate, banking, financial services, and litigation.

## Company Formation

Our firm has established itself as a leading company formation and administration specialist, using the latest management methodologies and adopting the latest technology to ensure prompt and cost-effective service to the international business community. Our Corporate Services Department is dedicated to providing a comprehensive range of company management services under one roof including company formation, company secretarial, back office administration services, tax compliance, accounting and auditing services. We specialise in the use of Malta and Cyprus companies in local and international business, e-commerce, banking and financial services, licensed online gaming/ betting activities, licensed investment services, group financing, group treasury operations and intellectual property management and royalty routing. We are the corporate services firm of choice for companies seeking a one-stop company management solution in the European Union.



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I highly appreciate the commitment demonstrated by Chetcuti Cauchi Advocates in order to satisfy clients' needs. I am very pleased with the way they consulted me throughout setting up my business in Malta and would – without hesitation – recommend Chetcuti to other business partners.

Michael Schutz,  
Msc E-Data Management Solutions

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# Property

## Property Advisory Services

We have extensive experience in real estate transactions in Malta and Cyprus. Our property lawyers and planning consultants can provide consulting on: residential, commercial, mixed-use and industrial property acquisition, sale and lease; residential, tourism and industrial real estate development; government permits and procedures. Our Property Law team advises on all legal aspects of buying, renting or developing property in Malta and Cyprus. We work closely with banks, architects and involved parties to ensure smooth property transactions. We are also able to coordinate our in-house project management service for conversion or refurbishment projects of residential and commercial property where appropriate. Working with our tax and estate planning lawyers, we are able to advise on appropriate vehicles for the acquisition of property in line with clients' wider asset protection and succession plans.

## Legal Due Diligence

The team vets the legal entitlement of the owner to the property and ensures that the title is not defective. During such procedures, we identify any encumbrances such as special hypothecs, cautions and other charges that might be burdening the property. The process also determines whether the property being sold is freehold or else is subject to any ground rents or other titles of use in favour of third parties. Where possible, we rectify any defect in good time for the final deed of sale to be signed and executed.

## Conveyancing

With years of experience in the field of property, we are able to offer full conveyancing services to our clients. We assist clients with the drafting, review and negotiation of preliminary agreements and final deeds of sale as well as any other documents necessary for the successful transfer of property. Our priority is that the client's interests are adequately protected. We protect the client's position by professionally assessing the leverage of the parties to the process and conducting negotiations that will seal the deal.

## Property Search

At Chetcuti Cauchi, we seek to offer a holistic, in-house service that caters to all our clients' needs. We assist clients searching for properties, including clients seeking to fulfil the residency requirements under one of the residency or citizenship programmes which we offer. We seek to familiarise ourselves well with the clients' goals, circumstances and wishes when assisting them in their property search, thus offering tailored advice that is in line with their interests. We also provide property inspection services to ensure that the particular property has no structural defects and to ensure that a property has been built according to the required permits. One of our primary aims is to ensure that when purchasing a property, the client avoids major pitfalls such as defective titles.



**My experience with Chetcuti Cauchi was excellent.**

While I was looking for a firm to represent me in Malta, I found the firm through their website. I chose them because they immediately responded to all my inquiries and the information they gave to me was detailed and finally proved to be very accurate. I had also cross checked with the real estate agency that I was using at that time and also confirmed my choice as the best. The project that we worked together was the acquisition of the house that I and my family would live, when we would move to Malta.

Chetcuti Cauchi is an excellent firm, with high standards and I was really impressed by their anthropocentric attitude. From the beginning I felt safe, I was dealt with high respect and I had the feeling that they were the right people to work with. I have to mention that they even replied to my emails out of their office hours, that if Anna Marie or Daniela were not available I could always get help by Silvana and all three of them were always aware and updated with all the necessary information of my case. Furthermore their cooperation with the real estate agency was perfect. I am looking forward to work with them again without having any second thoughts.

Private Client Seeking Residence in Malta



# Capital Markets

## Main Listings

Listings are an efficient way for companies to raise capital and provide a market in their shares. Our firm has assisted several companies seeking to raise capital and guided them to fulfil the requirements set in order to list on the MSE's Official Listing. Malta is an EU jurisdiction with a sterling reputation in financial services, and additionally, listing on the Malta Stock Exchange affords international visibility, and is deemed to be a gateway to the European market.

## Alternative Listings

Our firm also assists companies which have the potential to grow, yet which do not fulfil the rigorous requirements for MSE Official Listing and thus have no means to raise capital. After understanding their goals and situation, we assist such companies by helping them list on the Malta Alternative Companies List (ACL) which imposes less onerous obligations on businesses seeking to list, and still provides EU Passporting and international visibility.

## Prospects

Although the ACL alleviates the rigorous requirements of the MSE's Official Listing, most SMEs and family businesses still do not make the cut to be able to list on this capital market. Thus, the Malta Stock Exchange has created Prospects, where budding family businesses and SMEs can list and raise capital which will stimulate business growth and job creation. Our firm prides itself for offering boutique services to smaller enterprises. In order to assist such companies, we have set up Prospecta, CCA's corporate Finance Arm which will act as a corporate advisor to SMEs seeking to list on Prospects.



We have had the pleasure to work with Chetcuti Cauchi on obtainment of a financial institutions license in Malta. The Chetcuti Cauchi's financial services team has been efficient, professional and reliable partner throughout this process. We have found Dr Maria Chetcuti Cauchi, Dr Stefania Grech as well as Dominika Fasolo very knowledgeable and pleasant, providing us with necessary guidance and timely advice. Given our experience we are delighted to recommend Chetcuti Cauchi also to other businesses.

A non-EU financial services provider and payment processor





## Families and Wealth

### Estate Planning

Our firm's seasoned Estate Management team specialises in implementing and administering corporate, trust and fiduciary structures. Our team works hand in hand with other practices within the firm in order to provide ancillary services on private residence and relocation solutions in Malta. Malta has become one of the most stable jurisdictions in which to establish trusts, whether inter vivos or testamentary, and foundations. Such entities are generally opted for to preserve family-owned businesses or family heirlooms from art collections to historical buildings. Our firm has fifteen years of experience in working in the field of asset protection and estate management.

“ Perfect profile for servicing private client needs, with a very high level of professional services and quick reaction to queries. One of the best providers to work with in Malta

Elene Bruggisser  
Family Office Services (FOS) Pte Ltd

### Trusts & Foundations

Malta's trusts law allows for the beneficial, yet secure, protection of a person's wealth and property. Trusts have become very flexible and efficient vehicles for asset protection and asset management in Malta. We offer comprehensive advice in the use of trusts in the international context. We provide assistance in tax planning through trusts and in the setting up and management of trusts in Malta, Cyprus or elsewhere as well as the recognition of foreign trusts under the Hague Convention. The firm's trust company is authorised by the Malta Financial Services Authority and regulated under the Trust & Trustees Act to provide professional trust management and fiduciary services. We are able to act as escrow agents in private or commercial transactions and hold assets, including company shares, in a fiduciary capacity or as trustee to ensure the utmost asset protection, confidentiality and proper succession planning.

Malta Foundations are efficient vehicles for structuring wealth and for estate planning purposes. Under Maltese law, one can set up a private foundation or a purpose foundation, - the latter being a highly effective vehicle for wealth management and estate planning. Apart from having first-hand experience with the setting up of Claris Foundation, Chetcuti Cauchi's charitable foundation, our specialist team consisting of lawyers, accountants and tax advisors have also assisted clients with the setting up of foundations in Malta and Cyprus.

### Family Office Setup

Our Families and Wealth lawyers assist clients with the setting up of a family office. We have worked with a number of successful and wealthy families in order to help them establish a family office which would allow them to properly manage their business investments, financial responsibilities, reporting requirements as well as philanthropic goals. Our lawyers will not only help families devise a successful business plan which will help the family business to thrive in the long run, but they will also assist the family to structure and staff the family office properly. Following a thorough analysis of various tax and governance matters, our specialists will be able to assist the family with the family office design and set up, setting up of private foundations or trusts, structuring of business investments, philanthropic planning, as well as assisting the family to improve business education and communication among the family members in order to ensure that the family office will suit the long term goals of the family.

### Family Business Governance

Our Family Business Governance practice goes a step beyond providing standard wealth management services. The multi-disciplinary nature of our firm allows us to provide fully-comprehensive, in-house services to business families in order to cater for their specific business needs, as well as their personal family goals. Our seasoned commercially savvy lawyers are also sensitive to the needs of such families and offer advice on how to increase the family business' potentiality. We counsel clients on the set up of family investment vehicles, co-investment platforms, and the implementation of listing and exit strategies. We also assist families seeking to establish a solid business plan and cater for their succession needs.

### Succession

With ample experience in serving high net worth individuals and successful families, our private lawyers are able to provide sound advice on succession planning. We provide assistance with receiving property in trust; the payment of inheritance taxes due; drafting of any necessary contracts; representing your interests in Malta or Cyprus (by power of attorney); drafting of wills to regulate Maltese or Cypriot property and receiving property under testate or intestate succession.

# Tax

## Pre-Immigration Tax

Malta offers a tax neutral environment for those who obtain Maltese citizenship but do not take up residency here but also offers expatriates who elect for tax residency in Malta unrivalled quality living and tax optimisation opportunities. With Malta's growing reputation as a high quality living destination and a tax-efficient residence option within the European Union, as Malta Citizenship Lawyers, we have increasingly advised on tax optimisation opportunities of moving to Malta under the appropriate residence scheme or citizenship program.

## Personal Tax Planning

Our firm originated as a boutique tax advisory practice focusing on the provision of tailored advisory services for high net worth individuals and owner managed businesses. Understanding the needs of sophisticated clients with complex international portfolios is thus part of our DNA as an organization. We do not implement cookie-cutter 'products', instead focusing on building a clear understanding of our client's needs so as to provide a truly personalized service. Thanks to our firm-wide implementation of this culture, today, our firm is well-recognized as the advisor of choice for discerning clients looking for bespoke tax advisory solutions.

## International Tax Planning

Our international tax law advisory practice brings together a number of professionals who originate from a variety of disciplines and seeks to combine the expertise of both the legal as well as the accounting professions into a coherent package that best meets the needs of our clients. We have extensive experience in advising clients coming from a spectrum of sectors including pharmaceutical, iGaming, financial services, information technology, education, natural resources, high-tech manufacture and fashion, with their international tax law matters. Our handpicked International Tax Law team is composed of talented individuals who are award-winning experts in their field and can guarantee the most efficient and innovative advice to our clients.

## Business Tax Planning

Our tax team is a respected boutique tax advisory practice with a breadth of industry expertise largely disproportionate to its size, positioning us as the tax firm of choice for clients who recognize the value of thorough representation on tax-sensitive issues. In addition to advising our clients, our firm is often retained by other law firms to provide tax advice to their clients. Our corporate tax extends to property tax and value-added tax, through to e-commerce tax, energy tax, trusts and estate planning, investment funds tax and tax disputes. As a firm, we always take a practical approach and avoid limiting ourselves to providing solutions that work only on paper. We aim to provide a highly accurate service which can be implemented in a practical manner and takes into account the daily exigencies of any business.



Since 2009, I have been using CCA's vast array of services, including, but not limited to, immigration, relocation, work permits, company registration, tax representation and I can recommend this firm to anyone looking for a one-stop shop for legal services in Malta. Professional, efficient and highly reputable law firm.

Ilgar Neymatov - Pronto Products





# Technology

## Digital Games

As one of the pioneers to extend its expertise in the digital gaming sector in Malta, our firm's seasoned Digital Gaming Law team is able to provide specialized advice, apply it to the various needs of the client and provide practical solutions to their problems. We are proud to provide a vast array of services in the vigorous and fast-paced sector of Digital Gaming Law, offering legal advice and assistance in relation to a number of matters, including corporate structuring planning, licensing requirements, pre and post-licensing requirements, drafting of EULA agreements, registration of trademarks and protection of other IP rights, among others.

## eGaming Licenses

Our eGaming team has consolidated our reputation as a prime iGaming firm since the gaming industry's inception in 2004 in Malta. Since then, our lawyers have gained extensive experience in assisting iGaming companies wishing to set-up shop in the country, as well as assisting prime stakeholders in the Maltese gaming industry such as the Malta Remote Gaming License, the Malta Lotteries and Gaming authorities. We have gained a good understanding of the business and are highly familiar with the particular needs of different operators. Following our success in Malta, our iGaming team has extended the range of services and now offers services to gaming companies seeking to attain a Malta, UK or Curacao gaming licence. Our typical iGaming clients include software companies setting up gaming platforms, traditional bookmakers expanding online, casino machine producers expanding into online casino services, online poker room managers and mathematicians or finance specialists applying their expertise to the creation of new, complex and hybrid games. We also service an array of clients who, despite being involved in the gaming industry, provide iGaming services which do not, strictly speaking, require a license, including skin set-ups and affiliate companies, marketing companies, digital gaming providers, and other non-regulated gaming providers in general.

## Intellectual Property

At Chetcuti Cauchi, we seek to apply a pragmatic business approach to each client's intellectual property matters and obtain results consistent with the client's business needs. Based in Malta and Cyprus, our intellectual property practice group offers a wide-ranging variety of services for individuals and entities seeking to protect their ideas, marks, inventions, works and designs from potential threats.

Having identified and determined the most adequate options for the project at hand, our intellectual property lawyers are subsequently able to assist clients in the actual attainment of the required protection through planning of intellectual property management portfolios (on a domestic, European or international level), compilation of the necessary documentation, and the recordal of same with the relevant authorities.

Our firm also deals with any dispute resolution matters including negotiation, mediation, domain name disputes and counterfeit good seizures.

## Telecoms

Proficient in the incentives that Malta and Cyprus provide to the ICT sector, including incentives to the e-commerce, technology and communications industry, the firm offers tailor-made solutions to individuals seeking to benefit from a wide range of fiscal and financial benefits. Our team includes corporate and tax advisors who ensure that the advice is multi-faceted taking into consideration all aspects of the transaction in question. Our attorneys, specialised in these areas, bring knowledge and professional experience to bear in the evolving areas of ICT, telecommunications and internet/e-commerce. We work closely with other colleagues in our firm, including tax advisors, accountants, intellectual property and employment lawyers. We also work hand in hand with external collaborators that need to be roped in any particular project, including banks, government departments, auditors, payment gateways, ISPs and co-location centres. All this ensures that the solution caters for any client's diverse needs.

“CC has demonstrated superior performance during the licensing process, negotiations with clients and a careful strategic planning of our operations. The execution of the services provided to our group of companies all around the world in several different languages is an excellent demonstration of the high quality personnel engaged in and at CC.

We feel proud to be part of the CC family. Where others failed or gave up you with great confidence succeeded. I want to express my sincere gratitude to you and your staff for all the time, patience and expertise you devoted to our different and diverse legal issues. I am grateful for the excellent outcome”.

**Gaming & Intellectual Property Client hired  
Chetcuti Cauchi Advocates as his Law Firm in Malta**

# Maritime & Aviation

## Tax Management

Malta and Cyprus both operate very attractive VAT on yachts regimes in the EU, with the possibility of reducing the VAT payable. Our firm is the preferred firm for a substantial number of recreational boaters who choose to register their pleasure yachts under the Maltese or Cypriot flags. Our Maritime Law team assists clients with the registration of pleasure yachts by guiding the client throughout the whole process of, and preparing all the necessary documentation for, successful registration, together with the provision of corporate assistance and sound tax advice.

Our Tax Team works hand in hand with our Aviation specialists and assists them in devising the most apposite and tax-friendly structure for each specific aviation law case.

## Yacht and Ship Registration

We boast a full-service maritime practice holding strong links with all sectors of the maritime industry. The firm has specialised lawyers working in a whole range of maritime services including yacht registrations; ship & bareboat charter registrations; incorporation of ship owning and ship management companies; assistance with the attainment of financing; setting up of leasing and chartering arrangements; drafting/ review of security documentation; mortgage registration and discharge and structuring and tax planning. All these services are provided in both Malta and Cyprus.

## Aircraft Registration

Our firm's good relations with the local civil aviation department ensure that its clients will receive an efficient service throughout the whole process of private aircraft registration. The firm's multidisciplinary attitude additionally offers services achieving the object of 'a one stop shop' and therefore provides all ancillary services in relation to private aircraft registration including company formation and administration, tax advice and tax compliance.



“CC have been very professional in their approach to the registration of a yacht on the UK Ship Register. Dialogue has been very straightforward and dealing with the firm has been a pleasure.”

Charles Patterson





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Jean-Philippe is a private client lawyer to HNW individuals, international families and family businesses. He specialises in residency & citizenship law, international tax, trust & estate planning, family office structuring, family business governance and international asset protection.



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Co-founding partner, Maria leads the Property & Projects Practice Group of the firm. She focuses on providing bespoke advice to buyers seeking to invest in Malta through the use of structured asset plans, private equity and real estate funds, special purpose vehicles and trusts.



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Priscilla is a private client lawyer heading our Families & Wealth practice group. In this capacity, she specialises in trusts and estate planning, wealth and business structuring for high net worth and successful business families. In the structuring field her main specialty is tailor-made solutions for the optimisation and protection of high value assets.





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