

Investment Aid Tax Credits 2014 - 2020

FAQs

Version 1



MALTAENTERPRISE

1. Eligible Activities

Is the sale of third party software and third party Software as a Service (SaaS) solutions, required by the beneficiary to provide its products or services considered a disqualifying activity?

In case of beneficiaries that fall under NACE 62.01., the sale of third party software and third party Software as a Service (SaaS) solutions, shall not be considered as a disqualifying activity as long as such sale is required by the beneficiary to provide its products or services as part of its software development activities. A sale of a third party software product (or SaaS solutions) without the provision of customisation (i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment) shall be considered as a disqualifying activity. The sale by retail of third party software shall also be considered as a disqualifying activity.