



## Enterprise Support

### Microinvest: Tax Credits for Micro Enterprises and the Self Employed

#### 1. Introduction

The scope of this scheme, administered by Malta Enterprise, is to encourage micro enterprises and the self employed to invest in their business, to innovate, expand, and implement compliance directives and/or to develop their operations. Microenterprises and self-employed will be supported through a tax credit representing a percentage of the eligible expenditure and wages of newly recruited employees and / or apprentices.

#### 2. Eligibility and Incentive Description

Eligibility and applicable aid intensity, as well as qualifying costs are determined by Malta Enterprise. For further details please refer to the official guidelines published by Malta Enterprise.

#### 3. Eligibility on investments in improvements in occupational health and safety

Possible actions (**related to improvements in OHS**) that may be proposed include:

- a) Carrying out a risk assessment and implementing any corrective actions as may be identified;\*
- b) Commissioning of an Engineer's report regarding the state of safety of work equipment and implementing any corrective actions;\*
- c) Installation of overload sensing devices and alarms on cranes;
- d) Installation of ventilation and extraction systems to improve the air quality in the work place;
- e) Upgrading of existing work equipment to CE standard;
- f) Replacement of machinery that is already adequately guarded, with other work equipment that afford a higher level of safety e.g. fail safe electronic sensors instead of mechanical guards;
- g) Replacing diesel/petrol powered fork lift trucks being operated in enclosed areas with electrically operated lifters;
- h) Upgrade of existing work equipment, such as by incorporating different pieces of equipment that currently are separate into one complete system, so as to afford a combined and higher level of protection;

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\* These costs must be undertaken in conjunction with other works as listed in items (c) to (i)



- i) Improvement in infrastructure, such as the removal of existing asbestos containing material in premises, which currently is not posing a high risk and thus can be managed, but may hinder enterprises in the future especially if this material deteriorates.

## 4. Contact Details

### 4.1 On the Scheme:

Further information on the scheme, as well as guidance on the filling in of the application form and on what costs are considered eligible, may be obtained by contacting the Relationship Management at Malta Enterprise during office hours.

Postal Address: Malta Enterprise  
Enterprise Centre  
Industrial Estate  
SGN 3000  
San Gwann

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Fax: +356 2542 3401  
Websites: [www.maltaenterprise.com](http://www.maltaenterprise.com)  
[incentives.maltaenterprise.com](http://incentives.maltaenterprise.com)  
Email: [microinvest@maltaenterprise.com](mailto:microinvest@maltaenterprise.com)

### 4.2 On specific OHS issues:

Further information on specific OHS issues may be obtained by contacting the Occupational Health and Safety Authority during office hours.

Contact Person: Silvio Farrugia  
Senior Manager – Policy Development

Postal Address Occupational Health and Safety Authority  
17, Edgar Ferro Str.  
Pieta`  
PTA 1533

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