Malta Budget 2027

The measures that matter to **Gaming**



International recruitment and employment costs

Increased third-country-national work permit fees, including a €400 annual infrastructure contribution, will raise recruitment-related costs for gaming operators employing non-EU professionals across technology, compliance, customer support and operational functions.

International talent attraction and retention

Revised eligibility for free public transport and childcare, alongside additional driving license requirements for certain non-EU nationals, may increase expatriate living costs and place pressure on remuneration packages, recruitment competitiveness and employee retention.

Corporate taxation and reinvestment

The proposed 25% corporate tax rate on retained or reinvested profits for qualifying companies with turnover not exceeding €1 million may support smaller gaming-related businesses in financing technological development and expansion, subject to eligibility requirements.

Payroll and operating cost management

The €6.41 weekly COLA and minimum wage adjustments will increase employment costs, particularly for labour-intensive operational functions, while continued electricity subsidies provide greater cost predictability for gaming offices and locally operated IT infrastructure.

Our take on the budget

The Budget places greater emphasis on workforce cost management and international talent retention for gaming operators, while targeted tax incentives may offer opportunities for eligible businesses to support future investment.