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**No. 2036****MINISTRY FOR FOREIGN AFFAIRS AND TOURISM****Explanatory Notes<sup>1</sup>****1. Introduction**

<b>Title of Legal Notice</b>	Tourism and Hospitality Skills Pass (Amendment No. 2) Regulations, 2025, hereinafter referred to as “the amending regulations”
<b>Activity to be regulated</b>	Employees working in the tourism and hospitality industry require specific certification as described in the Tourism and Hospitality Skills Pass Regulations, hereinafter referred to as “the principal regulations”
<b>Responsible entities</b>	Institute for Tourism Studies

**2. Summary and background**

Following the launch of the Skills Pass system in the Tourism and Hospitality sector in May 2024 and in light of the development of the new Labour Migration Policy, public and stakeholder consultations have demonstrated that extending the scope of this initiative would be beneficial for the country.

Indeed, following the public consultation, the Government affirmed that a skills-based approach is essential for Malta’s long-term success.

To this end, and to ensure alignment with the revised policy, the principal regulations are being amended.

**3. Overview of the structure of the instrument**

The amending regulations consist of six (6) regulations as follows:

Regulation 1: Citation and commencement

Regulation 2: Amends regulation 2 of the principal regulations

Regulation 3: Substitutes regulation 3 of the principal regulations

Regulation 4: Amends regulation 4 of the principal regulations

Regulation 5: Substitutes the First Schedule to the principal regulations

Regulation 6: Substitutes the Second Schedule to the principal regulations

**4. Commentary**

Regulation 2 of the principal regulations has been revised to introduce a new definition (i.e. “Pre-Departure Integration Course”) referring to any course that the competent authorities may require third country nationals to obtain prior to employment in Malta, regardless of the sector in which they intend to work. The definition “tourism and hospitality worker” has also been amended to specify that it applies to any Third Country National who plans to enter Malta to work in a tourism and hospitality establishment, whether directly or indirectly employed by such establishment.

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<sup>1</sup>These Explanatory Notes are in accordance with and for the purpose of article 3(2)(c) and Schedule III of Chapter 512 of the Laws of Malta.

Regulation 3 of the principal regulations is being amended in order to provide that only third country nationals entering Malta after the coming into force of these amending regulations will be required to obtain a Skills Pass if they intend to work as tourism and hospitality workers.

Regulation 4 of the principal regulations has been updated to include an additional requirement, that is in order to obtain a Skills Pass, applicants must also successfully complete any Pre-Departure Integration Course. In addition, regulation 4 has been amended to clarify that a temporary Skills Pass shall be valid for the periods specified in Part I of the Second Schedule.

The First Schedule to the principal regulations has been revised to remove references to specific courses and now clarifies the job categories for which a skills assessment will be carried out by the Institute of Tourism Studies (ITS).

The Second Schedule to the principal regulations has been updated to provide a list of persons eligible for a temporary Skills Pass, the duration of validity for such passes, and categories of persons who are exempt from the requirement to obtain a Skills Pass.

## 5. Concluding sections

The amending regulations shall come into force on the 5th January, 2026.

**N.B. These Explanatory Notes are not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement thereto. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation.**

23rd December, 2025

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No. 2037

**ATT DWAR L-AMMINISTRAZZJONI TAT-TAXXA  
(KAP. 372) u ATT DWAR IT-TAXXA  
FUQ IL-VALUR MIŻJUD (KAP. 406)**

**INCOME TAX MANAGEMENT ACT  
(CAP. 372) and VALUE ADDED  
TAX ACT (CAP. 406)**

**Avviż Skont Artikolu 29(1) tal-Att dwar  
l-Amministrazzjoni tat-Taxxa, (Kap. 372); u  
Artikolu 73(2) tal-Att dwar it-Taxxa Fuq il-Valur  
Miżjud (Kap. 406)**

**Notice in terms of Article 29(1) of the Income  
Tax Management Act, Cap. 372; and  
Article 73(2) of the Value Added  
Tax Act, (Cap. 406)**

SKONT id-dispożizzjonijiet tal-proviso tal-Artikolu 29(1) tal-Att dwar l-Amministrazzjoni tat-Taxxa u d-Dwana u/jew tal-Artikolu 73(2) tal-Att Dwar it-Taxxa tal-Valur Miżjud, il-Kummissarju tat-Taxxa u d-Dwana b'dan jgħarraf lill-persuni msemmija aktar 'l isfel biex imorru d-Direttorat tal-Malta Tax and Customs Administration, Objections and Appeals, Triq Vincenzo Dimech, il-Furjana FRN 1700, fi żmien tletin ġurnata minn dan l-avviż sabiex jiġbru l-avviż/i maħruġa fuqhom.

IN terms of the proviso to Article 29(1) of the Income Tax Management Act and/or Article 73(2) of the Value Added Tax Act, the Commissioner for Tax and Customs hereby notifies the persons listed hereunder to call at the Malta Tax and Customs Administration, Objections and Appeals Directorate, Block 1, Triq Vincenzo Dimech, Floriana, FRN 1700, by not later than thirty days from the date of this publication to collect the notice/s issued on such persons.

*Isem*

*Referenza*

*Name*

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MRF Europe Ltd

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It-23 ta' Diċembru, 2025

23rd December, 2025