

# act



## About us

*ACT is a multi-disciplinary firm made up of young, dynamic and experienced professionals providing Advisory, Corporate, Tax and other related services to an extensive array of international clients. We are a boutique firm, providing a comprehensive range of tax advisory and tax compliance services as well as a variety of specialist corporate services.*

The firm's personnel strive to be the best to provide an efficient service to our clients, who range from private individuals and family owned business to medium sized and multi-national enterprises. We give utmost importance to our clients' needs and we strive to be as efficient, professional and timely in whatever we do. Our values include trust, competence and integrity.

At ACT you will find an experienced team of professionals whose main target is to exceed our clients' expectation whilst keeping an honest and personal approach to their needs. We believe that by focusing on our clients' needs, we will create confidence, trust and loyalty.

We believe that the only way to build and maintain successful long term relationships with our clients is to act promptly on their requests and to provide helpful and professional service in a timely, efficient and professional manner. We have set our bar very high when it comes to professional standards, in order to ensure that we will provide value added to our clients and endeavour to be the best in whatever we do.

The firm is a member of EuropeFides ([www.europefides.eu](http://www.europefides.eu)), an independent association of legal, tax, accounting and audit service providers around the world. Through our international contacts across the globe, we can assist clients in taking their business overseas.



### Our Services

- Company formation
- Secretarial compliance services
- Provision of registered office
- Direct Tax services
- Indirect Tax services
- Immigration and residence
- Book-keeping and accountancy services
- Payroll services
- Registration of private yachts and commercial ships
- Assistance to gaming companies in obtaining a gaming license
- Insolvency
- Assistance to financial services companies in obtaining an investment services license
- Recruitment and HR services
- Assistance to private individuals to acquire a Maltese passport
- Registration of trademarks, trade names and other intellectual property
- Setting up of trusts and foundations

*We would be more than happy to assist you in whatever you may need. Please contact one of the firm's partners or email us on [info@act.com.mt](mailto:info@act.com.mt).*



**STEPHEN  
BALZAN**

**Stephen** is in charge of the Corporate Services Department of the firm and will, together with Elaine Buttigieg, head the firm's tax department. He is the firm's Compliance Officer and the Money Laundering Reporting Officer.

Stephen was a tax partner of another multi-disciplinary organisation for thirteen years. Stephen is an accountant by profession and has also worked with two of the Big Audit firms for six years. He has, over the past years, assisted a number of international and local clients in their tax compliance requirements and advised them on various cross border issues including the most tax efficient way to set up their structures in Malta.

He has extensive experience in advising clients in the set-up of complex cross-border structures through the use of Maltese limited liability companies. Main areas of interest include tax and international tax planning, capital gains and business development. Apart from his experience in international tax matters, including tax planning, treaty interpretation and advice, he also has a great deal of knowledge on corporate matters, company law, management and administration.

He specializes in treaty planning, holding companies and treasury and finance operations. Stephen is a member of The Malta Institute of Taxation (MIT), The Malta Institute of Accountants (MIA), The Institute of Financial Services Practitioners (IFSP), The International Tax Planning Association (ITPA), The Society of Trust and Estate Practitioners (STEP) and The International Fiscal Association (IFA).

He was actively involved in various committees in the fields of taxation and he has, on a number of occasions, lectured on topics related to international tax, both in Malta and overseas. In November 2006, he was invited by the Swedish Institute of Auditors (IREV) to deliver a presentation on international tax issues and on the incentives provided by Maltese fiscal legislation to international investors. Stephen continues to give various lectures and presentations and is the author of various articles on taxation. He is also a part time lecturer with BPP Malta lecturing tax to ACCA students and a part time lecturer with the Malta Institute of Management, lecturing international tax topics such as Transfer Pricing to other professionals studying for their Advanced Diploma in International Tax.



**ELAINE  
CAMILLERI**

**Elaine** is the partner in charge of the firm's Tax Department together with Stephen.

After graduating as an accountant from the University of Malta in 2008, Elaine joined the tax department of one of the Big Audit firms for almost three years, during which she gained invaluable experience in the field of taxation. She later joined a multi disciplinary firm where she was the manager in charge advising the firm's clients on both local and international tax issues.

Over the past years, Elaine has assisted a number of international and local clients in their tax compliance requirements and in the setup of complex cross-border structures through the use of Maltese limited liability

companies. Apart from her experience in international tax matters, she also has extensive knowledge on corporate matters and on company law. She has also advised a number of foreign direct investors and local enterprises in obtaining incentives from Malta Enterprise.

Elaine is a member of The Malta Institute of Accountants (MIA) and The Institute of Financial Services Practitioners (IFSP). Earlier this year, she was invited by the Malta Institute of Taxation to deliver a presentation on the taxation of capital gains. She has also delivered a number of in-house presentations on various topics on taxation and is the writer of various articles on international taxation.



**LIANA  
FALZON**

**Liana** is the partner in charge of the firm's private clients, where she assists them in taking up residency in Malta or acquiring Maltese citizenship, whilst providing them with other ancillary services.

Liana is a University graduate, having a Master's degree in Arts. Academically, she specializes in languages and in fact speaks six, making her very sought after when it comes to interaction with international clients on the job.

Professionally, she has a vast experience in the tourism and hospitality industry which has exposed her both to diverse staff and to multinational clientele, thus heightening her cultural understanding. This, together with her constant desire to learn new things and to improve on her already acquired knowledge has landed her a post as a Private Clients Executive during her last employment.

