MALTA
INSTITUTE
OF TAXATION

Award in Taxation [MQF Level 6]

2025-2026

AWARD IN TAXATION
2025-2026

*The Award in Taxation is an **intensive** course which covers all aspects of **local and international taxation**, which has been designed for students from tax, legal and accounting backgrounds who wish to obtain a more comprehensive understanding of Malta's system of taxation. Successful completion of the Course (and the assessment) leads to the granting of an Award in Taxation which carries an EQF/MQF Level 6 (16 ECTS) accreditation.*

The Award in Taxation is a higher education Course and is accredited by the Malta Further & Higher Education Authority. The Malta Institute of Taxation is licensed as a Higher Education Institution, having license number 2015-014.

5 Modules: The course is split into 5 modules (a total of 51 lectures):

A. Fundamentals of Maltese Income Tax Law (3 ETCS);
B. Advanced Maltese Income Tax Law and Stamp Duty (3 ECTS);
C. International Tax Law (3 ECTS);
D. EU Acquis Impact on Maltese Tax Law (3 ECTS);
E. VAT (& other Indirect Taxes) (4 ECTS).

Assessment: Each Module has three components:

- Assignment/Exam at the end of the Module (80%)
- Mid-Module Home Test (15%)
- Attendance (5%)

Duration: The MIT Course on Taxation may be completed in one academic year (October 2025 to June 2026) or alternatively over a maximum of 5 years (a minimum of 1 module per academicyear).

Option: Students may opt to follow the full course, or any one or more modules.

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Mode of delivery: Blended – the course will be run in this manner:

- *50% of the lectures will be held online*
- *50% of the lectures will be held in person***

The ratio of blending is subject to change at the discretion of the MIT in terms of its license as applicable at the time.

Lectures commence at 18.00 – 20.00 CET on the dates stipulated below. Face-to-face lectures are held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan.

Fee: €2,700 (full course). A price per module is available. See Course Regulations for Fee Payment Terms.

Application deadline: 30 September 2025. All applications must be accompanied by a non-refundable application fee of €150.

An **early bird offer** of 10% is available until 22nd August 2025. The early bird offer will be applied once the completed application form **for the full Course fee** is submitted and the processing fee of €150 is paid. Once the applicant is informed by email that their application is accepted, the applicant will have five (5) days to settle the payment. Should the payment not be settled, an invoice for the full price will be issued.

As from 23rd August 2025, the early bird offer will no longer apply. Payment of the fee for applications received after 1st September 2025 must be settled within ten (10) days from receipt of confirmation of enrolment. Applications received on or after 23rd September 2025 must be settled prior to the commencement of the course. If the fee is not received by the due date, enrolment will be automatically forfeited without further notice.

***Please note that the designated face-to-face lectures will not be available online.*

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WHY SIGN UP FOR THE MIT COURSE ON TAXATION?

- **Comprehensive** programme for individuals wishing to furthertheir career in taxation
- **Hours of Total Learning:** 400 Hours
  - Total contact hours: 104 core CPE hours
  - Self-study hours: 250 hours
  - Assessment hours: 46 hours
- **Mid-Module Test** for each module
- **Assessment** after each module
- **EQF/MQF Level 6 (16 ECTS) certification** for students who successfully complete the assessment for each Module
- Eligible for the **Get Qualified Scheme**
- Participants (full course) are registered as **Affiliate Members*** of the Institute for the academic year and are entitled to 1-year free membership upon successful completion of the Course.

ARE YOU ELIGIBLE TO SIGN UP?

The MIT Course on Taxation is open to holders of a relevant university degree or similar qualification as well as persons having relevant work experience.

FOR THOSE WHO DON'T WISH TO FOLLOW THE FULL COURSE...

You have the option to attend any one or more modules.

*Affiliate members are entitled to membership benfits such as discounted rates on CPE events and access to tax resources in the Members Area of the MIT website.

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GENERAL ASSESSMENT METHOD

The granting of the Award will depend on three criteria:

- Attendance at not less than 80% of the Lectures in Module A, Module B, Module C and Module D and attendance of at least 75% of the Lectures in Module E
- Success at each of the five written examinations or assignments, two hours in duration, at a mark of not less than 45%
- Obtaining a passing score in the mid-Module Home Test. This will contribute to a 15% of the overall assessment of that Module. A series of short questions will be provided at the end of each Module which will be done online at home.

Grading system for students who have successfully completed the Course:

- Students who have successfully completed the Course with an aggregate mark of 80% or more shall be awarded an Award Certificate with Distinction.
- Students who have successfully completed the Course with an aggregate mark of between 60% and 79% shall be awarded an Award Certificate with Merit
- Students who have successfully completed the Course with an aggregate mark of between 45% and 59% shall be awarded an Award Certificate with Pass.

Assessment grading system of the MIT is as outlined below:

80% - 100%	A
70% - 79%	B
55% - 69%	C
45% - 54%	D
0% - 44%	F

PASS RATES

LEARNING OUTCOMES

BY THE END OF THE COURSE, STUDENTS WILL HAVE BEEN EXPOSED TO THE FOLLOWING:

- Confidently assist clients in negotiations with the tax authorities working in support teams
- Keep abreast with local and overseas jurisprudence
- Gain a thorough understanding of procedural tax matters when dealing with the Revenue departments
- Gain the required theoretical knowledge of the basic income tax regulations governing the payment of tax and the treatment of tax matters, both local and foreign
- Manage own learning in terms of self-study and practice and thus keep oneself updated with new legislation
- Undertake further studies, such as follow a Master's programme

THIS COURSE IS DESIGNED TO ASSIST PARTICIPANTS DEVELOP THE FOLLOWING KNOWHOW:

- Better explain technical matter to his/her clients, in particular the concepts underlying tax situations, as well as the applicable legal implications of the various solutions
- Be a more effective communicator in his/her dealings, both verbal and in writing, with the Commissioner for Revenue departments and his/her clients
- Provide advice to the various stakeholders, which could include executive management and/or the Board of Directors

FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
1 October 2025	Lecture 1	Interpretation of Tax Law and Jurisdiction to Tax
2 October 2025	Lecture 2 	Passive vs Active Income - Badges of Trade
7 October 2025	Lecture 3 	Deductions (including Capital Allowances)
9 October 2025	Lecture 4	Exemptions
14 October 2025	Lecture 5 	Case Study
16 October 2025	Lecture 6	Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions
21 October 2025	Lecture 7 	Taxation of Companies - Fiscal Consolidation and NID
23 October 2025	Lecture 8	Forms of Double Tax Relief available under the Income Tax Act
28 October 2025	Lecture 9 	Taxation of Companies - Tax Shareholder Refunds
30 October 2025	Lecture 10	Case Study
17 November 2025	Module A Exam	
22 December 2025	Module A Resit Exam	

Lecture dates might be subject to change



Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan

ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY

MODULE B	ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY	
18 November 2025	Lecture 1	Tax on Capital Gains **[3-hour session / start time 1730hrs]**
20 November 2025	Lecture 2	Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property – Part 1
25 November 2025	Lecture 3	Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property – Part 2 **[3-hour session / start time 1730hrs]**
27 November 2025	Lecture 4	Case Study
2 December 2025	Lecture 5	Levying of Duty on Documents and Transfers on Transfer of Shares
4 December 2025	Lecture 6	Case Study
9 December 2025	Lecture 7	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles
11 December 2025	Lecture 8	Tax Compliance Obligations and the investigative powers of the Commissioner
15 December 2025	Lecture 9	Taxation of Trusts and Foundations
6 January 2026	Module B Exam	
16 February 2025	Module B Resit Exam	

Lecture dates might be subject to change

Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan

INTERNATIONAL TAX LAW

MODULE C	INTERNATIONAL TAX LAW	
8 January 2026	Lecture 1	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model
13 January 2026	Lecture 2	Article 5 and Article 7 of the OECD Model
15 January 2026	Lecture 3	Introduction to Transfer Pricing
22 January 2026	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model
23 January 2026	Lecture 5	Article 15 to Article 20 of the OECD Model
27 January 2026	Lecture 6	Article 10, Article 11 and Article 12 of the OECD Model
29 January 2026	Lecture 7	Case Study
3 February 2026	Lecture 8	Article 23 and Article 24 of the OECD Model and Triangular Cases
5 February 2026	Lecture 9	Abuse of Treaties and the OECD Multilateral Instrument
9 February 2026	Lecture 10	Abuse of Treaties / Case Studies
Details will be sent after Lecture 10	Module C Assignment *[optional]*	

Lecture dates might be subject to change

Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan

EU ACQUIS IMPACT ON MALTESE TAX LAW

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW	
26 February 2026	Lecture 1 	Introduction to EU Law and the interaction with Maltese Income Tax Law
3 March 2026	Lecture 2	The EU Directives and their Transposition into Maltese Law - Part 1
5 March 2026	Lecture 3	The EU Directives and their Transposition into Maltese Law - Part 2
10 March 2026	Lecture 4	The EU Directives and their Transposition into Maltese Law - Part 3
12 March 2026	Lecture 5 	Global Minimum Tax Directive
17 March 2026	Lecture 6	Tax Avoidance and Tax Planning in an EU Context
18 March 2026	Lecture 7 	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure - Part 1
24 March 2026	Lecture 8	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure - Part 2
26 March 2026	Lecture 9 	Fiscal State Aid
30 March 2026	Lecture 10 	The Role of the Court of Justice of the European Union in Direct Taxes
Details will be sent after Lecture 10	Module D Assignment	

Lecture dates might be subject to change

 *Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan*

VAT (& OTHER INDIRECT TAXES)

MODULE E	VAT (& OTHER INDIRECT TAXES)	
16 April 2026	Lecture 1	Scope of VAT
21 April 2026	Lecture 2	Introduction to the Place of Supply Rules - Goods & Services
23 April 2026	Lecture 3	Liability for VAT (Responsibility for charging & reporting VAT)
27 April 2026	Lecture 5	International Transactions in Goods - Part 1
28 April 2026	Lecture 4	Cross-border Transactions - Services
5 May 2026	Lecture 6	International Transactions in Goods - Part 2
7 May 2026	Lecture 7	Rates & Exemptions
12 May 2026	Lecture 8	Input Tax - Part 1
14 May 2026	Lecture 9	Input tax - Part 2
19 May 2026	Lecture 10	Special Schemes & Specific Measures
21 May 2026	Lecture 11	Practical application of VAT - Case Studies – Part 1
26 May 2026	Lecture 12	Practical application of VAT - Case Studies – Part 2
15 June 2026	Module E Exam *[optional]*	
13 July 2026	Module E Resit Exam	

Lecture dates might be subject to change

Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Ħal Balzan

LECTURER'S BIOS



Ian Zahra is a lawyer by profession and forms part of the international tax team at Deloitte Malta.

Following the completion of his studies in law at the University of Malta, he recently graduated in international tax law from the University of Leiden in the Netherlands and worked as a Teaching Assistant at the International Tax Centre (ITC Leiden).



Christopher is a Director at Deloitte Malta within the International Tax service line, with a focus on the financial services sector. In 2017 he graduated summa cum laude from the International Tax Center Leiden following which he served as a Teaching Assistant for the Fall Term of the 2017-2018 class. Christopher is warranted to practice in front of the Superior Courts of Malta and is a member of the Malta Institute of Taxation, the Malta Branch of the International Fiscal Association and the Malta Institute of Financial Services Practitioners. Furthermore, Christopher is a member of the Education Committee of the Malta Institute of Taxation and actively contributes to technical working groups.



Robert is EY Malta's Tax Leader, a tenured senior lecturer at the University of Malta, a fellow of GREIT and member of the European Association of Tax Law Professors.

In the IBFD's 2015-2017 General Report on the Protection of Taxpayers' Rights he was described as a well-known authority broadly experienced in the practical protection of taxpayers' rights and a prominent member of the legal practice. Having served as a panelist at the 2015 IFA Congress he forms part of a study group of the International Law Association on the "Protection of Taxpayers' Rights" (co-chaired by Advocate General Juliane Kokott and Pasquale Pistone) and is also a member of the Supervisory Council of the IBFD/IFA's "Observatory on the Protection of Taxpayers' Rights".



Roderick is an accountant by profession, joined the tax function of KPMG after graduating with a first-class degree in both the B. Com course and the B. Accty (Hons.) course from the University of Malta. In 2010, Roderick was awarded the Diploma in Taxation with Distinction from the Malta Institute of Taxation. Roderick is currently a Director involved in the provision of direct and indirect tax compliance and advisory services to domestic and international corporate and individual clients. He also delivers lectures in various seminars and professional educational activities relating to taxation matters including taxation modules to students reading for their ACCA qualification.

LECTURERS



Jeanette Calleja Borg is a practitioner in the area of tax compliance with over 18 years experience. She read for a Bachelor of Commerce, a Bachelor of Accountancy (Hons.), a Masters in Financial Services from the University of Malta and subsequently a Ph.D in Taxation from the School of Law, within the Centre for Commercial Legal Studies at Queen Mary, University of London. Her area of research was Cross Border Group Loss Relief in the EU. Dr. Calleja Borg has also been a guest researcher at the Institute for Austrian and International Tax Law in Vienna during 2011 and 2012/2013. Dr. Jeanette Calleja Borg is a member of the Malta Institute of Taxation and a member of the Malta Institute for Accountants. She sits on the direct taxation committees of both Institutes.



Trudy Marie Muscat is a Senior Manager, forming part of the international corporate tax team at Deloitte. She leads a team in supporting multinationals with the sustainable application of Maltese fiscal and corporate law in conjunction with European and international developments. Trudy graduated from the University of Malta with a Doctor of Laws and went on to pursue a Masters of Laws in International Tax Law at the Vienna University of Economics and Business. She is the Chairperson of the Education Committee of the Malta Institute of Taxation and teaches and examines international tax law with local Institutes and the University of Malta.



Daniela is a tax lawyer within the Tax and Legal Services Unit of PwC Malta. After graduating as a lawyer in 2009, she moved on to specialize in tax and read for a Masters in Taxation at King's College, London in 2010 and completed the Advanced Diploma in International Taxation as well as the Diploma in Taxation offered by the Malta Institute of Taxation and a Masters in Taxation.

Over the years, Daniela has gained strong experience in domestic and international tax advisory and tax restructuring projects and also regularly advises clients on other areas including capital markets and investment services. Daniela is a visiting lecturer at the Malta Institute of Taxation's Tax Diploma as well as a lecturer of the ACCA Taxation Module offered bv the PwC Academv in Malta.



Robert is a senior associate within the Corporate Finance and Tax team of GANADO Advocates. Robert lectures on the Malta fiscal aspects of trusts and foundations as a visiting lecturer on the MIT Course on Taxation. He was elected to the MIT Council in 2019 and is a member of the MIT Professional Affairs Committee and the International Tax Sub-Committee.

LECTURERS



Timothy is a director within the cross-border tax team at Deloitte Malta. Timothy is a lawyer by profession and has also obtained his Adv. LLM in International Taxation from the International Tax Centre, University of Leiden.

As part of the cross-border tax team, Timothy assists clients on tax matters relating to various transactions and business operations, in particular with regards to groups operating in the online gaming industry.



Ruth, a warranted lawyer by profession, read her Advanced Masters in International Taxation at the International Tax Centre, University of Leiden in 2018. Ruth is currently a Senior Manager within the international tax advisory team at KPMG in Malta, advising international clients on both domestic and international tax and corporate law matters. Ruth also regularly delivers classes in various tax courses.



Edward is a tax partner at PwC Malta, specialising in international and European taxation law. Prior to moving to Malta in 2011, Edward worked in London for PwC, and has considerable experience assisting large multinational corporations (FTSE 100 companies) and high net worth individuals with their cross-border tax affairs. He is involved in the PwC pan-EU effort and is a member of a number of PwC EU law technical committees. Edward has an Adv. LL.M. (Leiden) Hons. and in addition to his work at PwC he occasionally lectures in the Netherlands and in Austria and has published works with Kluwer law and the IBFD.



Marlon Farrugia is a Senior Tax Manager at PwC. He is a Certified Public Accountant experienced in the field of corporate services, domestic and international taxation together with citizenship applications.

LECTURERS



Mark Abela is a lawyer and a senior manager at PwC focused on the gambling regulatory world. Strong knowledge and experience with international corporate taxation and VAT topics.



Matthew Zampa is a certified public accountant specialised in VAT. He has been specializing in VAT since 2008 and has been involved in complex VAT assignments both within and outside of Malta. Matthew, a member of the Malta Institute of Accountants is also a part-time lecturer with the Malta Institute of Taxation.

Matthew Zampa is also the first Maltese to successfully complete the Expert in EU VAT degree, a degree administered and awarded by the VAT Forum, an international partnership of indirect tax specialists, founded in 1999. He is also a joint author of the European VAT Handbook, a manual providing essential information about VAT in Europe.



Sarah Cassar Torregiani is a lawyer who specialises in VAT.

After 13 years with one of the Big Four accountancy firms, she has practiced on a freelance basis since 2015 providing technical support and advice on local and EU VAT matters as well as practical VAT training. Sarah is the Chief Technical Officer of the Malta Institute of Taxation and a member of the Indirect Tax Committee of the Institute. She has represented the Malta Institute of Taxation on the EU Commission's VAT Expert Group since 2014.



Anna Herrera is a tax Senior Manager at PwC. Over the past 13 years, Anna has provided corporate and indirect tax advice to a wide and varied portfolio of companies operating in a number of sectors. Anna has developed considerable VAT knowledge and experience in consulting international and local clients particularly on financial services and transactions in goods. She contributes to VAT publications on a number of subjects with particular interest on cases decided by the Court of Justice of the European Union and actively participates in the delivery of various presentations, conferences and lectures especially in the area of VAT.

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MALTA QUALIFICATIONS FRAMEWORK

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