



MALTA  
INSTITUTE  
OF TAXATION

**THE  
REGULATIONS  
GOVERNING  
MIT COURSE ON  
TAX COMPLIANCE  
2019-2020**

# MIT COURSE ON TAX COMPLIANCE REGULATIONS

1. The MIT Course on Tax Compliance (the 'Course') is a course run in English and is the responsibility of the Education Committee of the Malta Institute of Taxation (the 'MIT') whose decision on all matters relating thereto, including these Regulations, shall be final. The Education Committee may act as it deems fit through its sub-Committees.
2. The Course is accredited with the NCFHE at MQF Level 5. The Course comprises four compulsory modules (the 'Module/s'). The four Modules together shall consist of 31 lectures (the 'Lecture/s'). The Course carries 62 CPE hours. Students interested in following less than the full Course should refer to Regulation 6 and Regulation 12 hereunder.
3. Unless otherwise advised, Lectures will commence at 18.00 CET on the dates as stipulated in the Schedule of Lectures, at the premises of STC Higher Education, Block D, Giorgio Mitrovich Street, Pembroke. Each Lecture will be of approximately 2 hours.
4. An individual wishing to follow this Course is required to hold an Advanced Level standard of education or relevant work experience. The number of places is limited and, other things being equal, allocation will be on a first come first serve basis, provided that the Education Committee retains full overall and final control over the selection process.

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5. Signed applications for participation in the Course for Academic Year 2019/20 must be submitted by not later than 3 October, 2019. Details given must be true and correct. Any misleading or wrong information may lead to exclusion from the Course and forfeiture of fees paid. Applications are to be supported by appropriate documentation regarding academic qualifications and/or work experience as required.
6. The all-inclusive non-refundable fee for the Course amounts to EUR 850 for the Academic Year 2019/20 and covers all the four Modules. The fee is payable within 10 days from receipt of confirmation of enrollment. If the fee is not received by the due date, enrollment will be automatically forfeited without further notice. Where an interested party wishes to follow only part of the Modules, the non-refundable fee would be EUR 175 for Module A, EUR 600 for Module B and EUR 175 for Module C.

Where an interested party wishes to follow only Module D, the non-refundable fee would be EUR 225 if the interested party is a member of the MIT and EUR 300 if the interested party is not a member of the MIT.

7. The MIT reserves the right to change, as may be necessary, the lecturer for any Lecture, as well as the date, time or location thereof. The MIT will strive to give reasonable notice of any such change.
8. The MIT will make available, by e-mail, all hand-outs, slides and other material to be used during the Lectures before the Lecture, where possibly. Such materials are strictly confidential, are protected by copyright and must not be made available to third parties. Furthermore, such materials are intended for educational purposes only and do not in any way constitute advice and should not be relied upon for the purpose of providing advice.

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9. Students are expected to maintain discipline throughout Lectures. Persistent late attendance will not be tolerated. Any rules set by the STC Higher Education are to be respected at all times.

Committee to clarify such exceptional circumstance. It would then be at the discretion of the Education Committee to excuse that particular absence from the Lecture.
10. Successful completion of the full Course will depend on two criteria: (i) attendance of not less than 75% of the Lectures in each of the four modules; and (ii) obtaining a mark of not less than 50% on the assignment required to be submitted by students as detailed herein (the 'Assignment').
11. For the purposes of these Regulations, attendance is proved by signing the attendance sheet at each Lecture. Failure to sign an attendance sheet will indicate absence at that particular Lecture. A medical certificate is to be provided when a student is indisposed through illness. Students who fail to observe the 75% attendance rule, due to exceptional circumstances, are to write to the Chairperson of the Education
12. The Assignment will be set during the academic year on relevant themes communicated to students. Assignment papers are to be submitted by a date which will be fixed by the Education Committee in each case. Students will be advised what percentage mark has been obtained in the paper as soon as possible. It will not be possible to discuss marks awarded, but the Education Committee, at its discretion, may allow students a period of two weeks in which to upgrade an Assignment that has been submitted and marked below 60%. Requests for this purpose are to be made by students not later than 10 days after they have been notified of the mark obtained. Alleged failure to receive, in due time, notice of an Assignment that has been set will not be considered to constitute a valid excuse for any purpose whatsoever.

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13. Students will be entitled to request a revision of paper should they not be satisfied that the mark awarded correctly reflects the substance of their replies. The fee for a revision of paper is EUR 150, and may either confirm the mark originally awarded, increase that mark or decrease it, depending on the review which will be final.
14. Students failing to secure a satisfactory mark in the Assignment will be entitled to re-submit the Assignment, at the next edition of the Course provided that such an edition is in fact organized by the MIT. The rules and regulations applicable at the time will regulate every aspect of the Assignment and will override anything contained herein with regard to a student who is re-submitting the Assignment.
15. Students who have successfully completed the Course in accordance with Regulation 10 will be awarded an Award in Tax Compliance.
16. Students may choose to follow all or some of the Modules and may opt not to submit the Assignment, in which case they shall be awarded a Certificate of Attendance attesting to the completion of the Modules attended provided they have attended not less than 75% of the Lectures in the respective Modules attended.
17. The graduation ceremony will be held prior to the start of the Academic Year 2020/21. The details with respect to the graduation ceremony will be provided to students by the MIT in writing, by e-mail or standard letter.

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18. Students who, whether negligently or willfully, have committed a gross misdemeanor in respect of any matter connected with the Course will be liable to such disciplinary action as the Education Committee deems fit, including expulsion from the Course. Notwithstanding the provisions of Regulation 1 hereof, in the case of expulsion from the Course, students will have the right of appeal in accordance with the Disciplinary Rules comprised in the Code of Conduct and Standards of Practice of the MIT.
19. For the purpose of the General Data Protection Regulation, it is hereby notified that upon submission of an application form to attend the Course, the applicant grants consent to the MIT to insert, and record, personal details in the relevant database of the Institute. Such personal data shall be used to contact the applicant in connection with the Course, to send information on any MIT seminars and courses, as well as to send periodical tax, or other, updates. Furthermore, applicants enrolled to follow the Course grant their consent to the MIT to (i) publish their assignment papers, submitted in accordance with Regulation 12 hereof, on the website of the MIT; and (ii) to retain their personal records for academic purposes and standard recording keeping.
20. Students who successfully complete this Course will be eligible to enroll for the MIT Course in Taxation also run by the MIT.
21. All communications to the MIT and to the Education Committee in connection with the Course are to be made in writing, by e-mail or standard letter, except where circumstances otherwise require.