



MALTA
INSTITUTE
OF TAXATION

**THE
REGULATIONS
GOVERNING
MIT COURSE
ON TAXATION
2019-2020**

MIT COURSE ON TAXATION REGULATIONS

(THE 'REGULATIONS')

1. The MIT Course on Taxation (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 6. The Course comprises five compulsory modules (the 'Module/s') with a total of 52 lectures (the 'Lecture/s'). The Course carries 104 CPE Core hours. Students interested in following less than the full Course should refer to Regulation 6 and Regulation 21 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 should hold a relevant University degree or an equivalent qualification or an Award in Tax Compliance pursuant to the successful completion of the MIT Course on Tax Compliance. Where no University degree, or equivalent qualifications are held, relevant work experience will be taken into account. The number of places is limited and, other things being equal, allocation will be on a first come basis, provided that the Education Committee shall retain 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 25 September, 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, expertise and work experience.
6. A non-refundable processing fee of €100 is to be enclosed with the application. In the case of accepted applications, this amount will be credited against the fee due for the Course. The all-inclusive fee for the Course amounts to EUR 2,000 for the Academic Year 2019/20 and covers all five Modules to be completed in Academic Year 2019/20. The fee is payable in full 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 one Module, a fee of EUR 500 would be chargeable. Where an interested party wishes to follow two Modules, a fee of EUR 960 would be chargeable. Where an interested party wishes to follow three Modules, a fee of EUR 1,380 would be chargeable. Where an interested party wishes to follow four Modules, a fee of EUR 1,760 would be chargeable.
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 endeavour 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 possible. 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.
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 five modules; and (ii) obtaining a mark of not less than 50% on each of the five written exams (the 'Exams' or respectively the 'Exam').
11. For the purposes of these Regulations, attendance is proved by signing an 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 Committee to clarify such exceptional circumstances. It would then be at the discretion of the Education Committee to excuse that particular absence.

12. An Exam shall be held subsequent to the completion of each Module. Each Exam will commence at 16.00 CET on the dates as stipulated in the Schedule of Lectures, at the premises of St. Aloysius College, B'Kara. Each exam will have a duration of one hour and a half.

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13. Each Exam shall be in the form of a case study and each Exam will set two questions. Students will be required to answer one question. Members of the Education Committee will be present at different times during each Exam, but there will not necessarily be a member present throughout the entire duration of the exam. There will, however, be invigilators present throughout.
14. Writing paper for the Exam will be provided by the MIT. Students will be issued with Index Numbers which they will be required to write clearly on each page. Students are not to write their names on the writing paper. Each student will be allocated a desk.
15. Calculators may be made use of during an Exam. Hard copies of the following (as relevant to the modules covered throughout the Course) may be brought into the exam hall, but no annotated or highlighted copies will be allowed:
(i) Chapters of the Laws of Malta and subsidiary legislation; (ii) Directives and Regulations of the European Union; and (iii) The OECD Model (but not the Commentary thereto). No textbooks or notes of whatever nature will be permissible, and students should refrain from bringing their lap-tops, note books, tablets, and other material into the exam hall. The MIT reserves the right to change the materials which students may bring into the exam hall. The MIT will strive to give reasonable notice of any such change.
16. Any student caught cheating will be expelled from the Course in accordance with the provisions of Regulation 23 hereof. Students are not permitted to communicate with each other for any reason whatsoever at any time during the course of an Exam.

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17. Students will be entitled to request a revision of an Exam 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.
18. Students failing to secure a satisfactory mark in any Exam will be entitled to re-sit the Exam once in the same academic year during the re-sit session of the Exam which will be held within 3 months from the publication of the results of the Exam.
19. Students who have successfully completed the Course in accordance with Regulation 10 will be awarded a Professional Award Certificate and will be entitled to list the letters 'Cert. Tax' after their name. Students who have successfully completed the Course with an aggregate mark of 80% or more shall be awarded a Professional Award Certificate with distinction.
20. Students are not required to complete the Course in one academic year. Students are entitled to complete the Course over a maximum of 5 years. A Student, seeking to be awarded a Professional Award Certificate in accordance with Regulation 19, would be required to complete the Exam, at the end of the Module being followed, in the same year in which the Module is being followed.

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21. Students may choose to follow all or some of the Modules and may opt not to sit for Exams, 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.
22. 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.
23. 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.
24. 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 retain their personal records for academic purposes and standard record keeping.

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25. Students whose applications for the Course are accepted, and who have paid the relevant fees, are enrolled as members of the MIT without being required to pay any further membership fees. Students who are awarded the Professional Certificate will automatically be qualified to continue to be members of the MIT on payment of its annual Membership fees, subject to clause 3.08b of the Statute of the MIT.

26. 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.