

EU ACQUIS IMPACT ON MALTESE TAX LAW

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW	
24 February 2022	Lecture 1	Introduction to EU Law and the interaction with Maltese Income Tax Law
1 March 2022	Lecture 2	The EU Directives and their Transposition into Maltese Law - Parent-Subsidiary Directive, Interest and Royalties Directive, the Merger Directive, ATAD I, ATAD II and CCCTB (Part 1)
3 March 2022	Lecture 3	The EU Directives and their Transposition into Maltese Law - Parent-Subsidiary Directive, Interest and Royalties Directive, the Merger Directive, ATAD I, ATAD II and CCCTB (Part 2)
8 March 2022	Lecture 4	The EU Directives and their Transposition into Maltese Law - Parent-Subsidiary Directive, Interest and Royalties Directive, the Merger Directive, ATAD I, ATAD II and CCCTB (Part 3)
10 March 2022	Lecture 5	Tax Avoidance and Tax Planning in an EU Context - the Role and Obligations of Tax Advisors
15 March 2022	Lecture 6	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure
17 March 2022	Lecture 7	Fiscal State Aid (Part 1)
22 March 2022	Lecture 8	Fiscal State Aid (Part 2)
24 March 2022	Lecture 9	The Role of the Court of Justice of the European Union in Direct Taxes (Part 1)
29 March 2022	Lecture 10	The Role of the Court of Justice of the European Union in Direct Taxes (Part 2)
11 April 2022	Module D Exam	
8 June 2022	Module D Resit Exam	