



MALTA
INSTITUTE
OF TAXATION

**MIT COURSE ON
TAX COMPLIANCE**
2021-2022

MIT COURSE ON TAX COMPLIANCE 2021-2022

The MIT Course on Tax Compliance is a specialised and comprehensive course which covers direct and indirect tax issues from a practical perspective. It is designed for individuals from accounting, financial or legal backgrounds but is also ideal for clerical staff members of accountancy, audit and legal firms who handle tax compliance matters.

4 Modules: The course is split into 4 modules (a total of 31 lectures):

- A. Introductory Topics: non-tax topics which are important for all tax professionals, such as Company Law and Anti Money Laundering Rules;
- B. Maltese Income Tax and Stamp Duty: this module addresses the fundamental of taxation including Taxation of Employment Income, FSS, the Tax Accounting System, Stamp Duty and Capital Gains Tax;
- C. VAT: this module covers the fundamentals of VAT, the key principles that are essential for practitioners;
- D. Practical Sessions: these lectures focus on the completion of tax and VAT returns with practical examples.

Assessment: An assignment to be completed at the end of the course (Optional)

Duration: 31 lectures, from October 2021 to May 2022

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

Fee: EUR 850 (full course). A price per module is available. See Course Regulations for Fee Payment Terms.

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WHY SIGN UP FOR THE MIT COURSE ON TAX COMPLIANCE?

- Ideal for persons who wish to pursue, or who are already pursuing a career in tax compliance
- Learn tax fundamentals from a **practical** perspective: essentials for tax practitioners (fundamentals of company law and anti-money laundering rules); income tax; stamp duty and VAT
- **67** Core CPE Hours
- Participates in the '**Get Qualified**' Scheme
- **Optional assessment** (assignment)
- **EQF/ MQF Level 5 (8 ECTS) certification** for students who successfully complete the assessment (full course only)
- **Option to select modules:** applicants may opt to attend any one or more modules.

INTRODUCTORY TOPICS

MODULE A	INTRODUCTORY TOPICS	
7 October 2021	Lecture 1	Accounts for non-Accountants
14 October 2021	Lecture 2	Introduction to Company Law (Part 1)
21 October 2021	Lecture 3	Introduction to Company Law (Part 2)
28 October 2021	Lecture 4	Prevention of Money Laundering and Funding of Terrorism (Part 1)
4 November 2021	Lecture 5	Prevention of Money Laundering and Funding of Terrorism (Part 2)

MALTESE INCOMETAX AND STAMP DUTY

MODULE B	MALTESE INCOME TAX AND STAMP DUTY	
11 November 2021	Lecture 1	Introduction to Maltese Tax Law
18 November 2021	Lecture 2	Overview of the Maltese Tax System
25 November 2021	Lecture 3	Individual Taxation
2 December 2021	Lecture 4	Taxation of Employment Income
9 December 2021	Lecture 5	The Final Settlement System
16 December 2021	Lecture 6	Taxation of Different Sources of Income
13 January 2022	Lecture 7	Deductions and Exemptions
20 January 2022	Lecture 8	The Malta Tax Accounting System (Part 1)
27 January 2022	Lecture 9	The Malta Tax Accounting System (Part 2)
3 February 2022	Lecture 10	Double Tax Relief and Introduction to the Malta Tax Payment and Refund System
9 February 2022	Lecture 11	The Malta Tax Payment and Refund System
17 February 2022	Lecture 12	Tax in relation to Financial Services
24 February 2022	Lecture 13	Tax on Capital Gains from Transfers of Immovable Property
3 March 2022	Lecture 14	Tax on Capital Gains from Transfers of Securities
10 March 2022	Lecture 15	Duty on Documents and Transfers Act for Transfers of Immovable Property and Marketable Securities
17 March 2022	Lecture 16	Investment Tax Credits

VALUE ADDED TAX

MODULE C	VALUE ADDED TAX	
24 March 2022	Lecture 1	Introduction to VAT
30 March 2022	Lecture 2	Output VAT
7 April 2021	Lecture 3	Input VAT Recovery
12 April 2021	Lecture 4	VAT Registration
21 April 2021	Lecture 5	VAT Records and Documentation

PRACTICAL SESSIONS

MODULE D	PRACTICAL SESSIONS	
28 April 2022	Lecture 1	Individual Taxation [3 hour session]
5 May 2022	Lecture 2	Corporate Taxation (Part 1) [3 hour session]
12 May 2022	Lecture 3	Corporate Taxation (Part 2) [3 hour session]
19 May 2022	Lecture 4	Capital Gains and Stamp Duty [3 hour session]
26 May 2022	Lecture 5	VAT [3 hour session]



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