



MALTA
INSTITUTE
OF TAXATION

**MIT COURSE
ON TAXATION**
2021-2022

MIT COURSE ON TAXATION 2021-2022

The MIT Course on 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 a Professional Award in Taxation which carries an EQF/MQF Level 6 (16 ECTS) accreditation.

5 Modules: The course is split into 5 modules (a total of 52 lectures):

- A. Fundamentals of Maltese Income Tax law;
- B. Advanced Maltese Income Tax Law and Stamp Duty;
- C. EU Acquis impact on Maltese Tax Law;
- D. International Tax Law and Customs Duty;
- E. Value Added Tax.

Assessment: A 2-hour exam per module, to be held at the end of each Module (optional).

Duration: The MIT Course on Taxation may be completed in one academic year (October 2021 to June 2022) or alternatively over a maximum of 5 years (a minimum of 1 module per academic year).

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

Fee: EUR 2,000 (full course). A price per module is available. See Course Regulations for Fee Payment Terms.

MIT COURSE ON TAXATION 2021-2022

WHY SIGN UP FOR THE MIT COURSE ON TAXATION?

- **Comprehensive** programme for individuals wishing to further their career in taxation
- **104** Core CPE Hours
- **Assessment** after each module
- **EQF/MQF Level 6 (16 ECTS) certification** for students who successfully complete the assessment for each module
- Participates in the '**Get Qualified**' Scheme
- Participants (full course) are registered as **MIT Members** 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.

FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
5 October 2021	Lecture 1	Introduction to Maltese Tax Law and Human Rights
7 October 2021	Lecture 2	Jurisdiction to Tax and Basis of Taxation
12 October 2021	Lecture 3	Income versus Capital
14 October 2021	Lecture 4	Badges of Trade: Active Income versus Passive Income
19 October 2021	Lecture 5	Deductions, Exemptions and Capital Allowances (Part 1)
21 October 2021	Lecture 6	Deductions, Exemptions and Capital Allowances (Part 2)
26 October 2021	Lecture 7	Taxation of Individuals (Part 1)
28 October 2021	Lecture 8	Taxation of Individuals (Part 2)
2 November 2021	Lecture 9	Taxation of Shipping and Aviation Activities
4 November 2021	Lecture 10	Income Tax Compliance Obligations
17 November 2021	Module A Exam	
22 December 2021	Module A Resit Exam	

ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY

MODULE B	ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY	
18 November 2021	Lecture 1	Taxation of Companies - The Malta Tax Accounting System
23 November 2021	Lecture 2	Taxation of Companies - Taxation of Dividend Distributions
25 November 2021	Lecture 3	Forms of Double Tax Relief available under the Income Tax Act
30 November 2021	Lecture 4	Tax on Capital Gains
2 December 2021	Lecture 5	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles
7 December 2021	Lecture 6	Tax on Property Transfers and Rental Income
9 December 2021	Lecture 7	Levying of Duty on Documents and Transfers (Part 1)
14 December 2021	Lecture 8	Levying of Duty on Documents and Transfers (Part 2)
16 December 2021	Lecture 9	Taxation of Trusts and Foundations (Part 2)
21 December 2021	Lecture 10	Taxation of Trusts and Foundations (Part 2)
10 January 2022	Module B Exam	
14 February 2022	Module B Resit Exam	

INTERNATIONAL TAX LAW AND CUSTOMSDUTIES

MODULE C	INTERNATIONAL TAX LAW AND CUSTOMS DUTIES	
11 January 2022	Lecture 1	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model
13 January 2022	Lecture 2	Article 5 and Article 7 of the OECD Model
18 January 2022	Lecture 3	Introduction to Transfer Pricing
20 January 2022	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model
25 January 2022	Lecture 5	Article 10, Article 11 and Article 12 of the OECD Model
27 January 2022	Lecture 6	Article 15 to Article 20 of the OECD Model
1 February 2022	Lecture 7	Article 23 and Article 24 of the OECD Model and Triangular Cases
3 February 2022	Lecture 8	Abuse of Treaties and the OECD Multilateral Instrument
8 February 2022	Lecture 9	Case Studies
9 February 2022	Lecture 10	Customs and Excise Duties
23 February 2022	Module C Exam	
20 April 2022	Module C Resit Exam	

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	

VALUE ADDED TAX

MODULE E	VALUE ADDED TAX	
19 April 2022	Lecture 1	Introduction – VAT as a harmonized tax in the EU and the Scope of VAT
21 April 2022	Lecture 2	Liability of Supply (Rates and Exemptions) and Taxable Value
26 April 2022	Lecture 3	Place of Supply (Part 1)
28 April 2022	Lecture 4	Place of Supply (Part 2)
3 May 2022	Lecture 5	International Transactions in Goods (Part 1)
5 May 2022	Lecture 6	International Transactions in Goods (Part 2)
10 May 2022	Lecture 7	Input Tax (Part 1)
12 May 2022	Lecture 8	Input Tax (Part 2)
17 May 2022	Lecture 9	Compliance and Reporting (Part 1)
19 May 2022	Lecture 10	Compliance and Reporting (Part 2)
24 May 2022	Lecture 11	Special Schemes
26 May 2022	Lecture 12	Practical application of VAT in an International Context
6 June 2022	Module E Exam	
20 July 2022	Module E Resit Exam	



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