



MALTA  
INSTITUTE  
OF TAXATION

THE REGULATIONS  
GOVERNING THE  
MIT COURSE ON  
TAX COMPLIANCE  
2021-2022

# MIT COURSE ON TAX COMPLIANCE REGULATIONS

## THE COURSE

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 by the MFHEA at EQF/MQF Level 5 (8 ECTS). The Course comprises four compulsory modules (the 'Module/s') with a total of 31 lectures (the 'Lecture/s').
3. The certification will be awarded to students who successfully complete the full course.
4. The Course carries 67 CPE hours.
5. Interested persons also have the option to sign up for any one or more modules which may be of interest without pursuing the full course. Students interested in following less than the full Course should refer to

Regulation 12 and Regulation 18 hereunder.

6. Unless otherwise advised, Lectures will commence at 18.00 CET on the dates as stipulated in the Schedule of Lectures, at the premises of St. Aloysius College 6<sup>th</sup> Form, Triq il-Kulleġġ, Hal Balzan. Each Lecture will be of approximately 2 hours.
7. The Institute may change the format of the lecture from a physical lecture to an online lecture when the circumstances require, including but not limited to, when required in terms of any government directive or legislative requirement.

It is to be noted that in the case of online lectures, lectures will not be recorded. It is recommended that students participate in the lecture by switching on their cameras throughout the course of the lecture.

## ELIGIBILITY REQUIREMENTS

8. An individual wishing to follow the full 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

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Committee retains full overall and final control over the selection process.

## APPLICATION

9. Signed applications for participation in the Course for Academic Year 2021/22 must be submitted by not later than 30 September 2021. 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 identity, academic qualifications and/or work experience as required.

## COURSE FEE

10. The all-inclusive fee for the full Course is EUR 850 for the Academic Year 2021/22 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.
11. Fees due in terms of Regulation 10 above are payable as stated and are non-refundable. A student who, owing to particular circumstances is unable to complete the full course in the

academic year may request authorisation from the Education Committee of the Institute to complete any remaining modules in the subsequent academic year, subject to the payment of an additional EUR 50 administrative fee.

Such a request shall be made in writing by the student to the MIT prior to the start of the Module in question.

The decision on this request is at the discretion of the Education Committee.

It is to be noted that when the full course is not completed in one academic year, the last module to be completed must be Module D.

12. Where an applicant wishes to sign up for any one or more modules but not the full course, the fees shall be as follows:
  - a. Module A – EUR 175
  - b. Module B – EUR 600
  - c. Module C – EUR 175
  - d. Module D – EUR 225 (MIT Members) / EUR 300 (Non-Members)

Fees due in terms hereof are payable as stated and are non-refundable.

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13. If a student opts to attend one or more Modules, but not the full course, and subsequently opts to apply to attend any additional Module/s, the student shall not receive a refund of any fees in relation to the Modules previously applied for and therefore the respective fees as outlined herein shall apply for each additional Module/s.
14. Once a student has applied to attend the Course or specific Modules of the Course, said Course and/or Modules may not be assigned to another person should that student not be able to attend.

## COURSE MATERIALS

15. The MIT will make available, electronically, 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.

## CERTIFICATION

16. Successful completion of the full Course will depend on two criteria:
  - a. attendance of at least 80% of the Lectures in Module A, Module C and Module D and attendance of at least 75% of the Lectures in Module B; and
  - b. obtaining a passing Grade as detailed in Regulation 29 on the assignment required to be submitted by students as detailed herein (the 'Assignment').
17. Students who have successfully completed the Course in accordance with Regulation 16 will be awarded an Award in Tax Compliance (EQF/MQF Level 5 (8 ECTS)).
18. Students 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 the required number of Lectures in accordance with Regulation 16.
19. Students who are unable to submit the assignment are required to inform the MIT in writing in advance of the deadline

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for submission and shall also provide the reason for failure to submit the assignment. It is at the discretion of the Education Committee to excuse a student from submitting the assignment in that academic year.

If a student fails to submit an assignment without duly notifying the MIT the Course will be marked as incomplete.

In such cases the student will not be given the opportunity to submit the assignment at a later stage.

Should the student eventually wish to complete the Course, the student will have to re-apply for Module D in the subsequent academic year and pay the respective fees as indicated in Regulation 12 above and an additional EUR 50 administration fee.

20. The graduation ceremony will be held prior to the start of the Academic Year 2022/23. The details with respect to the graduation ceremony will be provided to students by the MIT in writing, by e-mail or standard letter.

## ATTENDANCE

21. 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.

22. In the case of online lectures, attendance refers to the registration for the online lecture on the designated platform which records the duration of the presence of the persons registered. Where students log in late or log off prior to the end of the Lecture it shall be at the discretion of the Education Committee to determine whether the student attended the Lecture for a sufficient amount of time so as to be considered to have attended the Lecture. The lecturer may, at any time during an online lecture, take steps to verify the actual presence of participants registered for the online lecture.
23. Students who are not able to attend a given lecture are required to inform the MIT office in advance, providing a reason for their absence. It would then be at the discretion of the Education Committee to excuse that particular absence.
24. A medical certificate is to be provided when a student is unable to attend due to illness.
25. Students who fail to observe the attendance rule outlined in Regulation 16 due to exceptional circumstances, and have failed to notify the MIT of any

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absences from Lectures in accordance with Regulation 23, 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.

26. Students that stop attending lectures without informing the MIT in writing shall forfeit the fees paid for the relevant module (and any relevant modules which are not attended) and not be entitled to carry these forward to subsequent academic years.

## ASSESSMENT

27. 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 Grade has been obtained in the paper as soon as possible. The MIT may change the format of the assignment when circumstances so require.
28. 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.

29. The grading system of the MIT is as outlined below:

80% - 100%	A
70% - 79%	B
55% - 69%	C
45% - 54%	D
0% - 44%	F

Grades typically ranging between 35% - 44% may be eligible for a compensated pass (CP). This is at the discretion of the Education Committee of the MIT and is based on the following factors:

- a. The difficulty of the exam;
- b. The overall performance of students who attempted the exam;
- c. The average mark obtained based on the individual marks obtained by each student who attempted the exam.

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A student who obtained a grade ranging from A to CP shall be deemed to have obtained a passing grade.

30. Students are not entitled to view the corrected paper.
31. Students will be entitled to request a revision of an Assignment paper should they not be satisfied that the grade awarded correctly reflects the substance of their replies. A student shall make a request to the MIT for a revision of paper no later than one week from the publication of the result of the Assignment.
32. A student may request a Simple Revision of Paper. This entails a revision of the Assignment paper submitted by an examiner appointed by the Education Committee. The examiner will be an examiner that has not participated in the marking of the original paper. The examiner appointed to mark the Simple Revision of Paper shall issue a communication informing the MIT of an upward revision of the grade originally awarded or a notice that there has not been a change in the grade originally awarded. The fee for a Simple Revision of Paper is EUR 150.
33. Alternatively, a student may request a Detailed Revision of Paper. This entails a revision of the Assignment paper submitted by an examiner appointed by the Education Committee. The examiner will be an examiner that has not participated in the marking of the original paper. The examiner appointed to mark the Detailed Revision of Paper shall issue a detailed communication informing the MIT of an upward revision of the grade originally awarded or a notice that there has not been a change in the grade originally awarded together with comments and feedback on the Assignment paper submitted by the student. The fee for a Detailed Revision of Paper is EUR 250.
34. After obtaining the feedback from a Simple Revision of Paper, a student may, within 3 working days from receipt of the feedback request that the examiner responsible for the Simple Revision of Paper, provides comments and feedback on the Assignment paper submitted by the student in accordance with regulation 33. The fee to upgrade from a Simple Revision of Paper to a Detailed Revision of Paper is EUR 100.
35. Subsequent to the Simple Revision of Paper and/or the Detailed Revision of

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Paper, all records, including the final classification, shall be amended accordingly to the extent necessary.

36. Any fee paid in connection with the request for a revision of paper shall be refunded if the grade changes from a failing grade to a passing grade.
37. 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 and subject to the payment of an administration fee of EUR 50. 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.

## GENERAL

38. 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.

39. Students are expected to maintain discipline throughout lectures. Persistent late attendance will not be tolerated. Any rules set by the administration of the premises wherein lectures are being delivered are to be respected at all times.
40. For the purpose of 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:
  - a. publish their assignment papers, submitted in accordance with Regulation 27 hereof, on the website of the MIT; and

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- b. retain their personal records as may be necessary for any academic purposes and standard recording keeping.
- 41. 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.
- 42. Students who successfully complete this Course will be eligible to enroll for the MIT Course in Taxation also run by the MIT.
- 43. 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.
- 44. Where a student fails to attend two consecutive lectures of a given module without duly notifying the MIT of their absence, and said student does not respond to requests for clarification or information within two weeks of such request, enrolment to the respective Modules will automatically be forfeited without further notice.