



MALTA
**INSTITUTE
OF TAXATION**

**THE REGULATIONS
GOVERNING THE MIT
COURSE ON TAXATION**
2021-2022

MIT COURSE ON TAXATION REGULATIONS

THE COURSE

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 MFHEA at MQF/EQF Level 6 (16 ECTS). 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.
3. The certification will be awarded to students who successfully complete the full course in terms of Regulation 22 below.
4. An applicant may opt to complete the Course in one academic year or over a maximum of five academic years.

Interested persons also have the option to attend any one or more modules which may be of interest without pursuing the full Course.

5. Unless otherwise advised, Lectures commence at 18.00 CET on the dates as stipulated in the Schedule of Lectures, at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Hal Balzan. Each Lecture will be of approximately two hours.
6. 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

7. An individual wishing to follow the 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

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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.

APPLICATION

8. 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, expertise and work experience.

COURSE FEE

9. 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.
10. The all-inclusive fee for the Course is EUR 2,000 for the Academic Year

2021/22 and covers all five Modules to be completed in Academic Year 2021/22. The fee is to be paid prior to the commencement of the course. 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.

11. Fees due in terms of Regulation 10 are payable as stated and are non-refundable.
12. A student who, owing to particular circumstances, is unable to complete the full course in the academic year may request to complete any remaining modules in any one or more subsequent academic years (subject to the five year limitation), subject to the payment of the difference between the fee paid in terms of the above and the fee that would have been payable had the student opted upon application to pursue the full course over a period of more than one academic years.
13. Where an applicant wishes to attend the full course (all five modules) over a period exceeding one academic year (however not exceeding five

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academic years), the course fee shall be as follows:

- a. Full course over two academic years – EUR 2,150
- b. Full course over three academic years – EUR 2,300
- c. Full course over four academic years – EUR 2,450
- d. Full course over five academic years – EUR 2,600

When a student opts to complete the Course over more than one academic year, it is recommended that Module A is completed before Module B since these are designed to be completed in succession. Modules C, D & E are standalone modules and may be taken in any year and in no particular order.

14. Fees due in terms of Regulation 13 are payable as stated and are non-refundable.
15. A student who, owing to particular circumstances, is unable to complete the full course in the number of academic years selected upon application may request to complete any remaining modules in additional academic years (subject to the five year limitation), subject to the

payment of the difference between the fee paid in terms of the above and the fee that would have been payable had the student opted upon application to pursue the full course over the increased period. Such a request shall be made in writing by the student to the MIT prior to the start of the Module in question.

16. Regulation 15 shall not apply to a student that is required to complete a Module in a subsequent academic year in order to successfully complete either of the two criteria outlined in Regulation 22. It shall however be noted that during the said subsequent academic year the MIT Membership of the student as referred to in Regulation 57, shall be suspended until successful completion of the full course.
17. Where an applicant wishes to sign up for any one or more modules in this academic year but not the full course, the fees shall be as follows:
 - a. One module – EUR 500
 - b. Two modules – EUR 960
 - c. Three modules – EUR 1,380
 - d. Four modules – EUR 1,760

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The above fee is payable in full by not later than the date of commencement of the module.

It is to be noted that 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.

18. Fees due in terms of Regulation 17 are payable as stated and are non-refundable.
19. A student applying for one or more Modules but not the full course, who, owing to particular circumstances, is unable to complete a module may request to complete that module during a subsequent academic year, subject to the payment of an additional administrative fee of EUR 50.
20. 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 MATERIAL

21. 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

22. Successful completion of the full Course will depend on two criteria:
 - a. attendance of at least 80% of the Lectures in Module A, Module B, Module C and Module D and attendance of at least 75% of the Lectures in Module E; and

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- b. obtaining a passing Grade as detailed in Regulation 45 in each of the five written exams (the 'Exams' or respectively the 'Exam').
- 23. Students who have successfully completed the Course in accordance with Regulation 22 will be awarded a Professional Award Certificate EQF/MQF Level 6 (16 ECTS) and will be entitled to list the letters 'Cert. Tax' after their name.
 - a. Students who have successfully completed the Course with an aggregate mark of 80% or more shall be awarded a Professional Award Certificate with Distinction.
 - b. Students who have successfully completed the Course with an aggregate mark of between 60% and 79% shall be awarded a Professional Award Certificate with Merit
 - c. Students who have successfully completed the Course with an aggregate mark of between 45% and 59% shall be awarded a Professional Award Certificate with Pass.
- 24. Students are not required to complete the Course in one academic year but are entitled to complete the Course over a maximum of five years. A Student, seeking to be awarded a Professional Award Certificate in accordance with Regulation 22, would be required to complete the Exam at the end of the Module being followed, in the same academic year in which the Module is being followed.

To the extent that a student has a valid reason for not being able to sit for the exam (see Regulation 25), said student may take the re-sit exam of that same Module, and this will be treated as the first sitting of the exam for the student in question. If said student obtains a failing grade and is to re-sit the exam, the first sitting of the exam for that Module in the next academic year shall be treated as the re-sit exam of that Module for said student, and all rules concerning re-sits shall apply thereto. It shall however be noted that in such cases, during the said subsequent academic year, the MIT Membership of the Student as referred to in Regulation 57 of these students, shall be suspended until the successful completion of the full Course.

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25. Students who are unable to sit for an exam are required to inform the MIT in writing in advance of the exam and shall also provide the reason for their absence. It is at the discretion of the Education Committee to excuse a student from sitting for an exam and to assess the validity of the reason for absence for the purposes of Regulation 24 .

If a student fails to attend and sit for an exam without duly notifying the MIT in advance of their absence, the student will be marked as 'absent without valid reason.' Said student may take the re-sit exam for that module and Regulation 46 shall apply. If said student does not take the re-sit exam for that module, the respective module will be marked as incomplete. Should the student eventually wish to complete the Module to be able to complete the Course, subject to the five year limitation, the student will have to re-apply for the full Module and pay the respective fees as indicated in Regulation 17 above.

26. 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.

27. Students who have chosen to follow one or more of the Modules but not the full Course are not obliged to sit for the Exam of the respective module/s attended in order to obtain the Certificate of Attendance.

However, should the student in the future wish to follow the remaining modules of the MIT Course on Taxation with a view to obtaining an MQF Level 6 certification, subject to the five year limitation, the grade obtained in the individual Module's exam will remain valid for the certification.

28. Students who have chosen to follow all of the Modules and opted not to sit for Exams 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 22.

ATTENDANCE

29. For the purposes of these Regulations, attendance is proved by signing an attendance sheet at each Lecture. The attendance sheet shall be circulated towards the end of each Lecture.

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Failure to sign an attendance sheet will indicate absence at that particular Lecture.

30. 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 for the purposes of Regulation 22. The lecturer may, at any time during an online lecture, take steps to verify the actual presence of participants registered for the online lecture.

31. Students who are not able to attend a given lecture are required to inform the MIT in advance, providing a reason for their absence. It would then be at the discretion of the Education Committee to excuse that particular absence.

32. A medical certificate is to be provided when a student is not able to attend a lecture due to illness.

33. Students who fail to observe the attendance rule outlined in Regulation 22 due to exceptional circumstances, and have failed to notify the MIT of any absences from Lectures in accordance with Regulation 31, 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.

34. 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

35. An Exam shall be held subsequent to the completion of each Module. Each Exam will be held on the dates as stipulated in the Schedule of Lectures and will have a duration of two hours. Details of place and time will be communicated to the students closer to the Exam date.

36. Each Exam shall be in the form of a case study and each Exam will set

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three questions. Students will be required to answer two questions.

37. The MIT may change the format of the exam from a physical exam to an online exam or a different method of assessment when circumstances so require.
38. Members of the Education Committee may be present at different times during each Exam. Invigilators shall be present throughout the entire duration of the exam.
39. 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.
40. Calculators may be made use of during an Exam.
41. 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:
 - a. Chapters of the Laws of Malta and subsidiary legislation;

- b. Directives and Regulations of the European Union; and
- c. The OECD Model (but not the Commentary thereto).

The material brought into the exam hall shall not contain any sticky notes or other markings that assist in identifying and/or highlighting particular aspects of the said material.

42. 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.
43. 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.
44. Any student caught cheating will be expelled from the Course in accordance with the provisions of Regulation 55 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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45. 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:

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

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

46. Students who re-sit an exam and pass the re-sit exam shall not be eligible to obtain a grade higher than a grade D.

47. Students are not entitled to view the corrected paper.

48. Students will be entitled to request a revision of an Exam 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 Exam.

49. A student may request a Simple Revision of Paper. This entails a revision of the Exam 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.

50. Alternatively, a student may request a Detailed Revision of Paper. This entails a revision of the Exam paper submitted by an examiner appointed by the Education Committee. The

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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 Exam paper submitted by the student. The fee for a Detailed Revision of Paper is EUR 250.

51. 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 Exam paper submitted by the student in accordance with regulation 50. The fee to upgrade from a Simple Revision of Paper to a Detailed Revision of Paper is EUR 100.
52. Subsequent to the Simple Revision of Paper and/or the Detailed Revision of Paper, all records, including the final classification, shall be amended accordingly to the extent necessary.
53. 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.

54. Students failing to secure a passing grade 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.

The resit exam scheduled date is indicated on the Course Brochure. However, the Education Committee reserves the right to change the date should the need arises.

GENERAL

55. 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.
56. For the purpose of the General Data Protection Regulation, it is hereby notified that upon submission of an

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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.

57. Students whose applications for the Full 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 3.08 of the Statute of the MIT.

The Membership shall however be suspended should the student not graduate in the respective academic year due to the exceptions mentioned in Regulations 16 and 24 above.

58. 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.
59. 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.
60. 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.
61. 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.