



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