



MALTA  
INSTITUTE  
OF TAXATION

**MIT COURSE  
ON TAXATION**  
2019-2020

# MIT COURSE ON TAXATION 2019-2020

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 MQF Level 6 accreditation.

**New course format:** This academic year we have revised the syllabus to reflect the significant developments at an international level (OECD and EU) which have impacted, and continue to influence the development of, local tax legislation. The course will now be split into 5 modules (the total number of lectures increased from 48 to 52 lectures).

**Assessment:** a 2-hour exam per module, to be held at the end of each Module. Students may opt to follow the course, or any one or more modules without completing the assessment.

**Duration:** Students have the option to complete the MIT Course on Taxation in one academic year (October 2019 to May 2020) or alternatively over a maximum of 5 of years (a minimum of 1 module per academic year).

**Fee:** EUR2,000 (full course). A price per module is available. See Course Regulations for fee payment terms.

*This Course is conducted in accordance with the Regulations which are available on the MIT Website.*

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## WHY SIGN UP FOR THE MIT COURSE ON TAXATION?

- **Comprehensive** programme for individuals wishing to further their career in taxation
- **Revised and updated** course content covering: Fundamentals of Maltese income tax Law; Advanced Maltese Income Tax Law and Stamp Duty; EU Acquis impact on Maltese Tax Law; International Tax Law and Customs Duties; Value Added Tax.
- **104** Core CPE Hours
- **Optional assessment** after each module
- **MQF Level 6 certification** for students who successfully complete the assessment for each module
- Participates in the '**Get Qualified**' Scheme
- **Option to select modules:** students may opt to attend any one or more modules
- 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.

*Find out more:* view the course Regulations on the MIT Website.

# SYLLABUS AND SCHEDULE OF LECTURES

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW		
1 October 2019	Lecture 1	Introduction to Maltese Tax Law and Human Rights	Robert Attard
3 October 2019	Lecture 2	Jurisdiction to Tax and Basis of Taxation	Rachel Zarb Cousin
8 October 2019	Lecture 3	Income versus Capital	John Ellul Sullivan
10 October 2019	Lecture 4	Badges of Trade: Active Income versus Passive Income	Daniela Cassar
15 October 2019	Lecture 5	Deductions, Exemptions and Capital Allowances (Part 1)	Luana Farrugia
17 October 2019	Lecture 6	Deductions, Exemptions and Capital Allowances (Part 2)	Luana Farrugia
22 October 2019	Lecture 7	Taxation of Individuals (Part 1)	Simon Xuereb
23 October 2019	Lecture 8	Taxation of Individuals (Part 2)	Simon Xuereb
29 October 2019	Lecture 9	Taxation of Shipping and Aviation Activities	Jean-Pierre Gauci Maistre
31 October 2019	Lecture 10	Income Tax Compliance Obligations	Daniela Cassar
11 November 2019	Module A Exam		

# SYLLABUS AND SCHEDULE OF LECTURES

MODULE B	ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY		
12 November 2019	Lecture 1	Taxation of Companies – The Malta Tax Accounting System	Roderick Borg
14 November 2019	Lecture 2	Taxation of Companies – Taxation of Dividend Distributions	John Ellul Sullivan
19 November 2019	Lecture 3	Forms of Double Tax Relief available under the Income Tax Act	John Ellul Sullivan
21 November 2019	Lecture 4	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles	Mark Lautier
28 November 2019	Lecture 5	Tax on Capital Gains	Roderick Borg
3 December 2019	Lecture 6	Levying of Duty on Documents and Transfers (Part 1)	Mark Abela
4 December 2019	Lecture 7	Tax on Property Transfers and Rental Income	Roderick Borg
5 December 2019	Lecture 8	Levying of Duty on Documents and Transfers (Part 2)	Mark Abela
10 December 2019	Lecture 9	Taxation of Trusts and Foundations (Part 1)	Robert Taylor East
12 December 2019	Lecture 10	Taxation of Trusts and Foundations (Part 2)	Robert Taylor East
6 January 2020	Module B Exam		

# SYLLABUS AND SCHEDULE OF LECTURES

MODULE C	INTERNATIONAL TAX LAW AND CUSTOMS DUTIES		
7 January 2020	Lecture 1	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model	Timothy Borg Olivier
9 January 2020	Lecture 2	Article 5 and Article 7 of the OECD Model	John Ellul Sullivan
14 January 2020	Lecture 3	Introduction to Transfer Pricing	Edward Attard
16 January 2020	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model	Christopher Bergedahl
21 January 2020	Lecture 5	Article 10, Article 11 and Article 12 of the OECD Model	Christopher Bergedahl
23 January 2020	Lecture 6	Article 15 to Article 20 of the OECD Model	Timothy Borg Olivier
28 January 2020	Lecture 7	Article 23 and Article 24 of the OECD Model and Triangular Cases	Timothy Borg Olivier
30 January 2020	Lecture 8	Abuse of Treaties and the OECD Multilateral Instrument	Michail Tegos
4 February 2020	Lecture 9	Case Studies	Christopher Bergedahl
6 February 2020	Lecture 10	Customs and Excise Duties	David Ferry
17 February 2020	Module C Exam		

# SYLLABUS AND SCHEDULE OF LECTURES

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW		
18 February 2020	Lecture 1	Introduction to EU Law and the interaction with Maltese Income Tax Law	Nadiia Onyshchuk
20 February 2020	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)	Trudy Muscat
25 February 2020	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)	Trudy Muscat
27 February 2020	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)	Trudy Muscat
3 March 2020	Lecture 5	Tax Avoidance and Tax Planning in an EU Context – the Role and Obligations of Tax Advisors	Nadiia Onyshchuk
5 March 2020	Lecture 6	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure	Luca Pace
10 March 2020	Lecture 7	Fiscal State Aid (Part 1)	Edward Attard
12 March 2020	Lecture 8	Fiscal State Aid (Part 2)	Edward Attard
17 March 2020	Lecture 9	The Role of the Court of Justice of the European Union in Direct Taxes (Part 1)	Edward Attard
18 March 2020	Lecture 10	The Role of the Court of Justice of the European Union in Direct Taxes (Part 2)	Edward Attard
30 March 2020	Module D Exam		

# SYLLABUS AND SCHEDULE OF LECTURES

MODULE E	VALUE ADDED TAX		
2 April 2020	Lecture 1	Introduction – VAT as a harmonized tax in the EU and the Scope of VAT	Sarah Cassar Torregiani
7 April 2020	Lecture 2	Liability of Supply (Rates and Exemptions) and Taxable Value	Matthew Zampa
14 April 2020	Lecture 3	Place of Supply (Part 1)	David Ferry
16 April 2020	Lecture 4	Place of Supply (Part 2)	David Ferry
21 April 2020	Lecture 5	International Transactions in Goods (Part 1)	Sarah Cassar Torregiani
23 April 2020	Lecture 6	International Transactions in Goods (Part 2)	Sarah Cassar Torregiani
28 April 2020	Lecture 7	Input Tax (Part 1)	Sarah Cassar Torregiani
30 April 2020	Lecture 8	Input Tax (Part 2)	David Ferry
5 May 2020	Lecture 9	Compliance and Reporting (Part 1)	David Ferry
7 May 2020	Lecture 10	Compliance and Reporting (Part 2)	David Ferry
12 May 2020	Lecture 11	Special Schemes	Matthew Zampa
14 May 2020	Lecture 12	Practical application of VAT in an International Context	Sarah Cassar Torregiani
25 May 2020	Module E Exam		



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