



MALTA
**INSTITUTE
OF TAXATION**

**THE REGULATIONS
GOVERNING THE MIT
COURSE ON TAXATION**
2020-2021

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 NCFHE at MQF Level 6. 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 20 below.
4. An applicant may opt to complete the Course in one academic year or over a maximum of five academic years. An applicant selecting this option would be required to start a module and complete that module before proceeding to the next module.

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.

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 experience will be taken into account. The number of places is limited and,

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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 2020/21 must be submitted by not later than 25 September 2020. 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 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 2020/21 and covers all five Modules to be completed in Academic Year

2020/21. 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 academic years), the course fee shall be as follows:

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- a. Full course over two academic years - EUR2,150
 - b. Full course over three academic years - EUR2,300
 - c. Full course over four academic years - EUR2,450
 - d. Full course over five academic years - EUR2,600
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.
16. 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 - EUR500
- b. Two modules - EUR 960
- c. Three modules - EUR1,380
- d. Four modules - EUR 1,760

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

17. Fees due in terms of Regulation 16 are payable as stated and are non-refundable.
18. A student 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 EUR50.

COURSE MATERIAL

19. The MIT will make available, electronically, all hand-outs, slides and other material to be used during the Lectures before the Lecture, where

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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

20. Successful completion of the full will depend on two criteria:

- a. attendance of more than 70% of the Lectures in Module A, Module B, Module C and Module D and attendance of more than 75% of the Lectures in Module E; and
- b. obtaining a passing Grade as detailed in Regulation 39 in each of the five written exams (the 'Exams' or respectively the 'Exam').

21. Students who have successfully completed the Course in accordance with Regulation 20 will be awarded a Professional Award Certificate 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.

22. 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 20, would be required to complete the Exam at the end of the Module being followed, in the same year in which the Module is being followed.

23. The graduation ceremony will be held prior to the start of the Academic

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Year 2021/22. The details with respect to the graduation ceremony will be provided to students by the MIT in writing, by e-mail or standard letter.

24. Students who have chosen to follow all or some of the Modules or 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 20.

ATTENDANCE

25. 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. Failure to sign an attendance sheet will indicate absence at that particular Lecture.
26. 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 20. The lecturer may, at any time during an online lecture, take steps to verify the actual presence of participants registered for the online lecture.

27. 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.
28. A medical certificate is to be provided when a student is not able to attend a lecture due to illness.
29. Students who fail to observe the attendance rule outlined in Regulation 20 due to exceptional circumstances, and have failed to notify the MIT of any absences from Lectures in accordance with Regulation 27, are to write to the Chairperson of the Education Committee to clarify such exceptional circumstances. It would then be at the discretion of the

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Education Committee to excuse that particular absence.

ASSESSMENT

30. An Exam shall be held subsequent to the completion of each Module. Each Exam will commence at 16.00 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 exam will have a duration of two hours.

31. Each Exam shall be in the form of a case study and each Exam will set two questions. Students will be required to answer one question.

32. Members of the Education Committee will be present at different times during each Exam, but there will not necessarily be a member present throughout the entire duration of the exam. There will, however, be invigilators present throughout.

33. 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.

34. Calculators may be made use of during an Exam.

35. 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).

36. 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.

37. 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.

38. Any student caught cheating will be expelled from the Course in

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accordance with the provisions of Regulation 43 hereof. Students are not permitted to communicate with each other for any reason whatsoever at any time during the course of an Exam.

39. 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.

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

40. 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.
41. Students will be entitled to request a revision of an Exam paper should they not be satisfied that the mark awarded correctly reflects the substance of their replies. The fee for a revision of paper is EUR 150, and may either confirm the mark originally awarded, increase that mark or decrease it, depending on the review which will be final.
42. 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 which will be held within 3 months from the publication of the results of the Exam.

GENERAL

43. 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

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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.

44. For the purpose of the 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 retain their personal records for academic purposes and standard record keeping.
45. 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.

46. 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.
47. Students are expected to maintain discipline throughout lectures. Persistent late attendance will not be tolerated. Any rules set by the STC Higher Education are to be respected at all times.
48. 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.