

FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
1 October 2020	Lecture 1	Introduction to Maltese Tax Law and Human Rights
6 October 2020	Lecture 2	Jurisdiction to Tax and Basis of Taxation
8 October 2020	Lecture 3	Income versus Capital
13 October 2020	Lecture 4	Badges of Trade: Active Income versus Passive Income
15 October 2020	Lecture 5	Deductions, Exemptions and Capital Allowances (Part 1)
20 October 2020	Lecture 6	Deductions, Exemptions and Capital Allowances (Part 2)
22 October 2020	Lecture 7	Taxation of Individuals (Part 1)
27 October 2020	Lecture 8	Taxation of Individuals (Part 2)
29 October 2020	Lecture 9	Taxation of Shipping and Aviation Activities
3 November 2020	Lecture 10	Income Tax Compliance Obligations