



MALTA  
INSTITUTE  
OF TAXATION

**MIT COURSE  
ON TAXATION**  
2020-2021

# MIT COURSE ON TAXATION 2020-2021

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.

**5 Modules:** The course is split into 5 modules (a total of 52 lectures):

- A. Fundamentals of Maltese Income Tax law;
- B. Advanced Maltese Income Tax Law and Stamp Duty;
- C. International Tax Law and Customs Duty;
- D. EU Acquis impact on Maltese Tax Law;
- E. Value Added Tax.

**Assessment:** A 2-hour exam per module, to be held at the end of each Module (optional).

**Duration:** The MIT Course on Taxation may be completed in one academic year (October 2020 to May 2021) or alternatively over a maximum of 5 of years (a minimum of 1 module per academic year).

**Option:** Students may opt to follow the full course, or any one or more modules.

**Fee:** EUR2,000 (full course). A price per module is available.

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

- **Comprehensive** programme for individuals wishing to further their career in taxation
- **104** Core CPE Hours
- **Assessment** after each module
- **MQF Level 6 certification** for students who successfully complete the assessment for each module
- Participates in the '**Get Qualified**' Scheme
- 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.

## FOR THOSE WHO DON'T WISH TO FOLLOW THE FULL COURSE...

You have the option to attend any one or more modules.

# 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
16 November 2020	Module A Exam	

# ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY

MODULE B	ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY	
17 November 2020	Lecture 1	Taxation of Companies – The Malta Tax Accounting System
19 November 2020	Lecture 2	Taxation of Companies – Taxation of Dividend Distributions
24 November 2020	Lecture 3	Forms of Double Tax Relief available under the Income Tax Act
26 November 2020	Lecture 4	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles
1 December 2020	Lecture 5	Tax on Capital Gains
3 December 2020	Lecture 6	Tax on Property Transfers and Rental Income
9 December 2020	Lecture 7	Levying of Duty on Documents and Transfers (Part 1)
10 December 2020	Lecture 8	Levying of Duty on Documents and Transfers (Part 2)
15 December 2020	Lecture 9	Taxation of Trusts and Foundations (Part 1)
17 December 2020	Lecture 10	Taxation of Trusts and Foundations (Part 2)
11 January 2021	Module B Exam	

# INTERNATIONAL TAX LAW AND CUSTOMS DUTIES

<b>MODULE C</b>	<b>INTERNATIONAL TAX LAW AND CUSTOMS DUTIES</b>	
12 January 2021	Lecture 1	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model
14 January 2021	Lecture 2	Article 5 and Article 7 of the OECD Model
19 January 2021	Lecture 3	Introduction to Transfer Pricing
21 January 2021	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model
26 January 2021	Lecture 5	Article 10, Article 11 and Article 12 of the OECD Model
28 January 2021	Lecture 6	Article 15 to Article 20 of the OECD Model
2 February 2021	Lecture 7	Article 23 and Article 24 of the OECD Model and Triangular Cases
4 February 2021	Lecture 8	Abuse of Treaties and the OECD Multilateral Instrument
9 February 2021	Lecture 9	Case Studies
11 February 2021	Lecture 10	Customs and Excise Duties
22 February 2021	Module C Exam	

# EU ACQUIS IMPACT ON MALTESE TAX LAW

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW	
23 February 2021	Lecture 1	Introduction to EU Law and the interaction with Maltese Income Tax Law
25 February 2021	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)
2 March 2021	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)
4 March 2021	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)
9 March 2021	Lecture 5	Tax Avoidance and Tax Planning in an EU Context - the Role and Obligations of Tax Advisors
11 March 2021	Lecture 6	Exchange of Information Tax Transparency and the Mutual Assistance Procedure
16 March 2021	Lecture 7	Fiscal State Aid (Part 1)
18 March 2021	Lecture 8	Fiscal State Aid (Part 2)
23 March 2021	Lecture 9	The Role of the Court of Justice of the European Union in Direct Taxes (Part 1)
25 March 2021	Lecture 10	The Role of the Court of Justice of the European Union in Direct Taxes (Part 2)
7 April 2021	Module D Exam	

# VALUE ADDED TAX

MODULE E	VALUE ADDED TAX	
8 April 2021	Lecture 1	Introduction - VAT as a harmonized tax in the EU and the Scope of VAT
13 April 2021	Lecture 2	Liability of Supply (Rates and Exemptions) and Taxable Value
15 April 2021	Lecture 3	Place of Supply (Part 1)
20 April 2021	Lecture 4	Place of Supply (Part 2)
22 April 2021	Lecture 5	International Transactions in Goods (Part 1)
27 April 2021	Lecture 6	International Transactions in Goods (Part 2)
29 April 2021	Lecture 7	Input Tax (Part 1)
4 May 2021	Lecture 8	Input Tax (Part 2)
6 May 2021	Lecture 9	Compliance and Reporting (Part 1)
11 May 2021	Lecture 10	Compliance and Reporting (Part 2)
13 May 2021	Lecture 11	Special Schemes
18 May 2021	Lecture 12	Practical application of VAT in an International Context
31 May 2021	Module E Exam	





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