

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)