



MALTA
INSTITUTE
OF TAXATION

**MIT COURSE
ON TAXATION**
2022-2023

MIT COURSE ON TAXATION 2022-2023

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 an Award in Taxation which carries an EQF/MQF Level 6 (16 ECTS) accreditation.

The MIT Course on Taxation is accredited by the Malta Further & Higher Education Authority. The Malta Institute of Taxation is licensed as a Higher Education Institution, having license number 2015-014.

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. EU Acquis impact on Maltese Tax Law;
- D. International Tax Law and Customs Duty;
- E. Value Added Tax.

Assessment: An assignment or exam, to be held at the end of each Module (optional) and a Mid-Module Home Test (optional). Attendance is also taken into account for final grading purposes.

Duration: The MIT Course on Taxation may be completed in one academic year (October 2022 to June 2023) or alternatively over a maximum of 5 years (a minimum of 1 module per academic year).

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

MIT COURSE ON TAXATION 2022-2023

Mode of delivery: In-Person** - Unless otherwise stated, Lectures commence at 18.00 CET on the dates stipulated below at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Ħal Balzan.

Fee: €2,700 (full course). A price per module is available. See Course Regulations for Fee Payment Terms.

Application deadline: 30 September 2022. All applications must be accompanied by a non-refundable application fee of €150.

An **early bird offer** of 10% is available until 31st July 2022. The early bird offer will be applied once the completed application form is submitted and the processing fee of €150 is paid. Once the applicant is informed by email that their application is accepted, the applicant will have five (5) days to settle the payment (€2,430). Should the payment not be settled, an invoice for the full price will be issued (€2,700).

As from 1st August 2022, the early bird offer will no longer apply. Payment of the fee for applications received after 1st August 2022 must be settled within ten (10) days from receipt of confirmation of enrolment. Applications received on or after 24 September 2022 must be settled prior to the commencement of the course. If the fee is not received by the due date, enrolment will be automatically forfeited without further notice.

***The MIT is in the process of obtaining a license as an online/blended Educational Institution. Should this license be obtained prior to the commencement of the academic year, the course will be run in this manner:*

- 70 % of the lectures will be held online
- 30% of the lectures will be held in person

Further details will be provided as to which lectures will be in person. Please note that the designated face-to-face lectures will not be available online.

MIT COURSE ON TAXATION 2022-2023

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
- **EQF/MQF Level 6 (16 ECTS) certification** for students who successfully complete the assessment for each module
- Participates in the **Get Qualified Scheme** and in the **Invest in Skills 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	
4 October 2022	Lecture 1	Introduction To Tax Law and The Investigative Powers of The Commissioner
6 October 2022	Lecture 2	Basis Of Taxation - Including Domicile, Residence, Intro Capital vs Income (Case Law)
11 October 2022	Lecture 3	Passive Vs Active Income - Badges of Trade Including mor con Current Case Studies
13 October 2022	Lecture 4	Deductions, Exemptions & Capital Allowances (Part 1)
18 October 2022	Lecture 5	Deductions, Exemptions & Capital Allowances (Part 2)
20 October 2022	Lecture 6	Deductions, Exemptions & Capital Allowances (Part 3)
25 October 2022	Lecture 7	Taxation of Individuals (Part 1)
27 October 2022	Lecture 8	Taxation of Individuals (Part 2)
1 November 2022	Lecture 9	Tax Compliance Obligations
3 November 2022	Lecture 10	Practical Session
14 November 2022	Module A Exam/Assignment	
21 December 2022	Module A Resit Exam/Assignment	

ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY

MODULE B	ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY	
15 November 2022	Lecture 1	Taxation of Companies – The Malta Tax Accounting System
17 November 2022	Lecture 2	Taxation of Companies – Taxation of Dividend Distributions
22 November 2022	Lecture 3	Forms of Double Tax Relief available under the Income Tax Act
24 November 2022	Lecture 4	Tax on Capital Gains
29 November 2022	Lecture 5	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles
1 December 2022	Lecture 6	Tax on Property Transfers and Rental Income
6 December 2022	Lecture 7	Levying of Duty on Documents and Transfers (Part 1)
7 December 2022	Lecture 8	Levying of Duty on Documents and Transfers (Part 2)
12 December 2022	Lecture 9	Taxation of Trusts and Foundations (Part 2)
15 December 2022	Lecture 10	Taxation of Trusts and Foundations (Part 2)
9 January 2023	Module B Exam/Assignment	
13 February 2023	Module B Resit Exam/Assignment	

INTERNATIONAL TAX LAW AND CUSTOMS DUTIES

MODULE C	INTERNATIONAL TAX LAW AND CUSTOMS DUTIES	
10 January 2023	Lecture 1	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model
12 January 2023	Lecture 2	Article 5 and Article 7 of the OECD Model
17 January 2023	Lecture 3	Introduction to Transfer Pricing
19 January 2023	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model
24 January 2023	Lecture 5	Article 10, Article 11 and Article 12 of the OECD Model
26 January 2023	Lecture 6	Article 15 to Article 20 of the OECD Model
31 January 2023	Lecture 7	Article 23 and Article 24 of the OECD Model and Triangular Cases
2 February 2023	Lecture 8	Abuse of Treaties and the OECD Multilateral Instrument
7 February 2023	Lecture 9	Case Studies
9 February 2023	Lecture 10	Customs and Excise Duties
22 February 2023	Module C Exam/Assignment	
19 April 2023	Module C Resit Exam/Assignment	

EU ACQUIS IMPACT ON MALTESE TAX LAW

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW	
23 February 2023	Lecture 1	Introduction to EU Law and the interaction with Maltese Income Tax Law
28 February 2023	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 2023	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)
7 March 2023	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 2023	Lecture 5	Tax Avoidance and Tax Planning in an EU Context – the Role and Obligations of Tax Advisors
14 March 2023	Lecture 6	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure
16 March 2023	Lecture 7	Fiscal State Aid (Part 1)
21 March 2023	Lecture 8	Fiscal State Aid (Part 2)
23 March 2023	Lecture 9	The Role of the Court of Justice of the European Union in Direct Taxes (Part 1)
28 March 2023	Lecture 10	The Role of the Court of Justice of the European Union in Direct Taxes (Part 2)
12 April 2023	Module D Exam/Assignment	
5 June 2023	Module D Resit Exam/Assignment	

VALUE ADDED TAX

MODULE E	VALUE ADDED TAX	
13 April 2023	Lecture 1	Introduction – VAT as a harmonized tax in the EU and the Scope of VAT
18 April 2023	Lecture 2	Liability of Supply (Rates and Exemptions) and Taxable Value
20 April 2023	Lecture 3	Place of Supply (Part 1)
25 April 2023	Lecture 4	Place of Supply (Part 2)
27 April 2023	Lecture 5	International Transactions in Goods (Part 1)
2 May 2023	Lecture 6	International Transactions in Goods (Part 2)
4 May 2023	Lecture 7	Input Tax (Part 1)
9 May 2023	Lecture 8	Input Tax (Part 2)
11 May 2023	Lecture 9	Compliance and Reporting (Part 1)
16 May 2023	Lecture 10	Compliance and Reporting (Part 2)
18 May 2023	Lecture 11	Special Schemes
23 May 2023	Lecture 12	Practical application of VAT in an International Context
8 June 2023	Module E Exam/Assignment	
5 July 2023	Module E Resit Exam/Assignment	

Follow us!



Investing IN SKILLS
2nd CALL