




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	
21 December 2022	Module A Resit Exam	



Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Ħal Balzan