

THE MIT ANNUAL TAX CONFERENCE 2022

Malta's Tax System: Hard Reboot?



Conrad Cassar Torregiani is the Tax leader at Deloitte in Malta, a role he took on in January 2020. Prior to this, Conrad has led Deloitte Malta's International Tax area of practice for over ten years.

Conrad joined Deloitte in 2001 and has vast experience in advising clients, both local and foreign. Conrad is also the Deloitte leader for the Sports & Gaming sector within the central Mediterranean region, is the current president of the Malta Institute of Taxation and has lectured in international tax law at the University of Malta and Leiden University, in the Netherlands.

Christopher Bergedahl is a Senior Manager at Deloitte Malta within the International Tax service line, with a focus on the financial services sector. In 2017 he graduated summa cum laude from the International Tax Center Leiden following which he served as a Teaching Assistant for the Fall Term of the 2017-2018 class. Christopher is warranted to practice in front of the Superior Courts of Malta and is a member of the Malta Institute of Taxation, the Malta Branch of the International Fiscal Association and the Malta Institute of Financial Services Practitioners. Furthermore, Christopher is a member of the Education Committee of the Malta Institute of Taxation and actively contributes to technical working groups.



Sarah Cassar Torregiani is a lawyer who specialises in VAT.

After 13 years with one of the Big Four accountancy firms, she has practiced on a freelance basis since 2015 providing technical support and advice on local and EU VAT matters as well as practical VAT training. Sarah is the Chief Technical Officer of the Malta Institute of Taxation and a member of the Indirect Tax Committee of the Institute. She has represented the Malta Institute of Taxation on the EU Commission's VAT Expert Group since 2014.

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Mirko Rapa is a tax partner at PwC Malta and provides tax advice to a wide and varied portfolio of clients. Over the last 20 years has provided tax advice to companies operating in a number of sectors and individuals taking up residence in Malta. Some of the assignments in which Mirko was involved included assisting a number of leading multinational groups with tax due diligence exercises and structuring their operations in Malta. Contributed to fiscal publications in respect of adequate substance requirements, transfer pricing, holding companies, fiscal implications of investing in Malta, exchange of information and setting up business in Malta. Mirko also lectured in Advanced Taxation to students preparing for the ACCA and the Advanced Diploma in International Taxation (CIOT) examinations.

Ivan Zammit joined Sheltons in 2006 in Denmark and soon after became director in charge of Sheltons Copenhagen office. Ivan is nowadays the partner in charge of Sheltons Malta while still being heavily involved in the Sheltons office in Denmark.

In 2020, Ivan, with assistance from the tax team, was honoured with the Bloomberg Tax International Tax Author Award, the first Maltese to receive this prestigious award. Ivan lectures on a regular basis on courses organised by ITC Leiden, with particular focus on Transfer Pricing. He also co-authored a book published by Thomson Reuters, entitled 'Transfer Pricing in IberoAmerica, USA, and UK', with his chapter on UK transfer pricing. Ivan advises private clients as well as multinational groups on a wide range of tax related areas typically involving cross-border activities.



Since joining KPMG in 2002, Juanita Brockdorff has worked in corporate taxation, providing advice to multinationals seeking assistance in tax matters and related planning. Her work covers both international and domestic tax issues, extending to direct and indirect taxation... [Read more](#)

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André Zarb is the firm's Senior Partner, a role he took over in October 2020. His career within KPMG spans 34 years, with a particular focus on the tax function, which he has headed since 1993. Over the years André has advised leading local businesses, international clients, multinationals and private equity firms on various tax matters. André has also regularly advised the public sector on major changes in tax legislation, and has closely contributed into developments which helped establish Malta as a financial centre. In addition, following Malta's accession to the European Union he has regularly advised on EU related fiscal matters. André has also lectured and acted as an examiner on advanced taxation matters for the Malta Institute of Accountants and the Association of Certified Accountants.

Robert Attard is EY Malta's Tax Leader and EY's Tax Policy Leader for Central and South East Europe. He has argued cases at all levels and has submitted arguments in the ECtHR Grand Chamber Case Lekicv. Slovenia. In Malta, he has argued a suite of Constitutional cases that have led to a paradigm shift relating to the legal classification of administrative penalties. He has published a series of books dealing with Maltese tax law and his books have been quoted by the Maltese Courts.

Robert has extensively researched tax aspects of the European Convention on Human Rights and forms part of the Supervisory Council of the Observatory for Taxpayers' Rights. In 2021, the EATLP invited him to draft its submissions to the EU Commission relating to EU taxpayers' rights.



Neville Gatt is an advocate specialising in tax and corporate legislation. He graduated from the University of Malta in 1993 and prior to joining PwC, he worked in a Maltese law firm. In 1994 he undertook his post-graduate studies at the University of London and joined the firm on his return to Malta. Neville was admitted to the partnership in 2002 after also spending time working in the International Tax Department of PwC London. Over the last 28 years, Neville has advised extensively on both local and international tax issues to clients across a variety of industries, but with special focus on the financial services industry. He also lectures in Tax and European Company legislation at the University of Malta and at various other venues from time to time.

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John Vella is Professor of Law at the Faculty of Law of the University of Oxford, Assistant Director of the Oxford University Centre for Business Taxation, and a Fellow of Harris Manchester College. John studied law at the University of Malta (BA and LL.D) and the University of Cambridge (LLM and PhD). He has been a Convenor of the Tax Section of the UK Society of Legal Scholars, sits on the editorial board of the British Tax Review, and has given evidence on a range of tax issues to UK Parliamentary Committees and Committees of the European Parliament. John has been a Visiting Scholar at the International Monetary Fund, a Visiting Professor at Bocconi University, and has held visiting research positions at New York University, the University of Sydney, and Georgetown University.

Michael Devereux is Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation at Oxford University's Saïd Business School, and Professorial Fellow at Oriel College, Oxford. He is Honorary President of the International Institute of Public Finance and Honorary Fellow of the Chartered Institute of Taxation. He is Research Fellow of the Institute for Fiscal Studies, CESifo and the CEPR. He has served as Research Director of the European Tax Policy Forum since 2004 and is a member of the Board of Academic Advisers of the International Tax Policy Forum. He has served as Editor in Chief of International Tax and Public Finance and Managing Editor of Fiscal Studies. He has been a member of the European Commission High Level Expert Group on Taxation of the Digital Economy, the UK Government-Business Forum on Tax and Competitiveness, and a Special Adviser to the Economic Affairs Committee of the House of Lords in 2013.



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Mr Joseph Caruana is a career public officer starting his career in 1977 as a clerk. He progressed through the ranks and in 2008 headed the EU Paying Agency. From 2011, he also acted as Director General for Fisheries. As from 2013 he was appointed Permanent Secretary and served in different Ministries wherein he was responsible for the implementation of various strategies, policies and projects. Mr Caruana was appointed Commissioner for Revenue on 1st February 2022.

Rachel Zarb Cousin is a Director within the Tax Business at Deloitte Malta and leads the International Tax service line. Rachel focuses on international tax consulting and advises both local and multinational clients operating in various industries including financial services and life sciences and health care. Rachel's main focus is on group restructurings, inbound investment structuring and private equity investments. Rachel is the Grants and Incentives Leader at Deloitte in Malta, where her responsibilities include advising clients on grants and incentives available locally as well as EU funding.... [read more](#)



Chris Borg heads Deloitte Malta's Indirect Tax service line, leading a team of dedicated professionals providing a wide range of indirect tax advisory and compliance services to the firm's local and international clients. He is a Certified Public Accountant with extensive experience and deep expertise in indirect tax matters.

He is the chairperson of the Malta Institute of Taxation's indirect tax technical committee. Chris is also a lecturer and examiner in VAT and Tax, including acting as examiner for the Association of Chartered Certified Accountants (ACCA) and the Advanced Diploma in International Taxation (ADIT) offered by the UK Chartered Institute of Taxation. Furthermore, he acts as MIT's representative on the Indirect Taxes Sub-Committee of CFE Tax Advisers Europe.

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Malta's Tax System: Hard Reboot?



Silvio Camilleri is a Senior Manager within EY Malta's Business Tax Advisory department. Silvio is a CPA by profession and joined EY Malta in 2012 after graduating from the University of Malta. Initially, Silvio worked within the Business Tax Compliance department, wherein he has assisted both corporate clients and individual clients in fulfilling their annual tax compliance obligations in Malta. After two years, Silvio moved on to the tax advisory arm of the firm and has since been advising multinational and local clients on direct tax issues from both a domestic and an international perspective. Silvio also lectures the Maltese tax modules for ACCA and has successfully sat for the Advanced Diploma in International Taxation at the Chartered Institute of Taxation.

Edward Attard Tax lawyer within Tax and Legal at PwC Malta, with focus on international and European taxation of entities and individuals.

In 2006 Edward graduated in Law from the University of Malta and in 2007 I graduated in International Tax Law with honours from Leiden University in the Netherlands. Before working at PwC in Malta, I was an Academic Coordinator at the International Tax Centre in Leiden. I also worked for PwC in London for a number of years dealing mainly in European and International taxation for large companies. I joined PwC Malta in 2011, and was admitted to the firm's partnership in 2022. I occasionally lecture on cross-border and domestic tax law matters in a number of Universities across Europe and Institutes. I published material with Kluwer Law and other reputable publishing houses and am a Council member of the Malta Institute of Taxation.



Luca Pace is a manager within Deloitte Malta's tax practice, and forms part of the Global Employer Services team, which focuses on individual client tax requirements as well as on employer's tax related matters in connection with their global workforces.

Having joined Deloitte in 2015 upon successful completion of his studies, Luca spent a number of years within the international tax team, having been involved in a number of advisory engagements for clients across a number of industries, whilst specializing on automatic exchange of information.

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Rebecca Diacono is a Senior Associate working within the Tax & Immigration Law Department of Fenech & Fenech Advocates since 2014. Rebecca obtained her Doctor of Laws in 2016 and was admitted to the bar in 2017. She has also successfully completed the Malta Institute of Taxation Professional Certificate in Taxation (Cert. Tax) and was awarded a Post Graduate Diploma in Financial Services.

Rebecca advises a largely international clientele in matters of group restructuring, domestic and international taxation, cross-border structures and international tax planning. Rebecca also focuses on private wealth matters, assisting high-net worth individuals with their relocation to Malta, both from a tax and immigration perspective.

Trudy Muscat, a lawyer, joined KPMG in 2013 after successfully reading international tax law with the University of Vienna (LL.M. International Tax Law).

Trudy has worked in tax law with international clients for 10 years and coaches a team of lawyers focused on the application and interaction of Maltese and European fiscal and corporate law, assisting individuals and corporates in applying international, EU and local tax law to their cross-border business activities. She also advises on the use of legal relationships such as trusts, foundations, partnerships and joint ventures as is suitable to the case at hand. In particular, Trudy specialises in the entertainment and tech sector, assisting clients to improve their tax efficiency sustainably, particularly in light of the OECD BEPS Project and EU developments... [read more](#)



Robert Taylor-East is a Senior Associate within the firm's corporate finance and tax team. Before joining Ganado Advocates, Robert was a partner in a law firm providing (primarily) tax and corporate advice and services. Robert also spent several years in the tax and corporate services department of a big four firm in Malta where he gained technical and practical experience and exposure to a broad range of clients, structures and arrangements. Robert lectures on the Malta fiscal aspects of trusts and foundations as a visiting lecturer on the Malta Institute of Taxation, Diploma Course in Taxation.