



MALTA
INSTITUTE
OF TAXATION

**MIT Short Course:
THE INTERNATIONAL
TAX PROVISIONS IN
THE ITA**

May – June 2022

MIT Short Programme: The International Tax Provisions in the ITA

The MIT Short Course on **The International Tax Provisions in the Income Tax Act** is a specialized and comprehensive programme consisting of a series of lectures, each focusing on a specific aspect of international taxation in the context of the provisions of the Income Tax Act. The programme is designed for participants who have a basis in tax law but who wish to obtain a more in-depth understanding of the application of domestic tax law in a cross-border context.

Programme Description: The programme covers the following 5 topics over 6 lectures:

1. **Basic Malta Jurisdictional Tax Principles:** the concepts of residence, ordinary residence, temporary residence and domicile as well as the worldwide basis of taxation.
2. **Malta Activities of Foreign Taxpayers:** income arising in Malta (including 'trading in' vs 'trading with' Malta), the source of employment income, the source of returns on financial instruments and the source of rents, royalties, and similar income. It will also address the consequences of a non-resident person deriving income arising in Malta.
3. **Foreign Activities of Maltese Taxpayers:** the consequences of a resident person deriving income arising outside of Malta, including the remittance basis of taxation related to the treatment of certain classes of foreign investment income, capital export neutrality, foreign tax credits, controlled foreign companies, the participation exemption, the foreign branch exemption; outbound ATAD 2 considerations.
4. **Entity Classification & Cross-border Re-organisations:** the matters to be considered when dealing with certain non-Malta legal forms related to foreign companies or company equivalents, foreign partnerships or partnership equivalents, other bodies of persons, trusts, collective investment vehicles vs. schemes and fiscal units; miscellaneous issues related to exit taxation and cross-border re-organisation transactions (mergers & acquisitions).
5. **Double Taxation Conventions (Lectures 5 & 6):** the local framework: Article 76 of the ITA; entry into force vs. entry into effect; covered taxes; treaty access (Articles 1, 3 and 4); applying distributive rules: hierarchy of norms; link between relief article and article 77 of the ITA; special provisions in the Malta's double tax conventions; the Impact of the MLI.

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WHO SHOULD SIGN UP FOR THE MIT SHORT PROGRAMME ON THE INTERNATIONAL TAX PROVISIONS IN THE ITA?

This course is suitable for tax advisers and general tax practitioners, government officials and in-house tax directors/managers, as well as students of taxation, who wish to strengthen their knowledge of the subject-matter.

PROGRAMME DETAILS

- **6 lectures** (2.5 hours each) between May and June 2022.
- **Online**
- **15 Core CPE Hours** (if full course is completed) or 5 Core CPE Hours for every 2 lectures attended (see option below)
- **A Certificate of Attendance** will be given to attendees.
- **No assessment**
- **Option** to follow the **full programme** (6 lectures) **or any two sessions**, grouped as follows: lecture 1 and 2; lecture 3 and 4; lecture 5 and 6.
- **Fee:**
 - Full Course – MIT Member €200; Non-Members €300; Students €150.
 - Set of Two Lectures – MIT Member €80; Non-Members €110; Students €55.

Lecture Timetable

DATE	DETAILS		
11 May 2022	Lecture 1	Basic Malta Jurisdictional Tax Principles	Daniela Decesare
18 May 2022	Lecture 2	Malta Activities of Foreign Taxpayers	Daniela Decesare
25 May 2022	Lecture 3	Foreign Activities of Maltese Taxpayers	Ian Zahra
1 June 2022	Lecture 4	Entity Classification & Cross-border Re-organisations	Christopher Bergedahl
8 June 2022	Lecture 5	Double Taxation Conventions (Part 1)	Ruth Bonnici
15 June 2022	Lecture 6	Double Taxation Conventions (Part 2)	Ruth Bonnici

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