



MALTA  
INSTITUTE  
OF TAXATION

# Quality Policy

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# Standard 1 Policy for Internal Quality Assurance

- Mission Statement

Our mission is to promote knowledge and good practice to professionals working in the tax field and educate the next generation of certified tax professionals.

We use professionals in the field who are involved in our committees to design content, deliver courses and webinars, and produce quality publications.

MIT also strives to keep professionals up to date with topical issues, encouraging regular participation on both local and European levels.

- Purpose of MIT

- i. Public education
- ii. Exchange of information and views on taxation / the creation of an informed public opinion on the subject
- iii. Acquisition and dissemination of information
- iv. To develop the techniques of taxation
- v. To admit, as members, individuals who satisfy the prescribed eligibility criteria
- vi. To encourage and assist suitable persons to join the profession
- vii. To co-operate with other professional bodies
- viii. To affiliate with international institutions or other groupings concerned with taxation
- ix. To advance and protect the professional status and interests of its members

- Officers of the Council

The Officers of the Council shall be the President, the Vice-President, the Secretary, and the Treasurer.

Council has set up the following Committees:

- a. The **Publications Committee** which is responsible for the publication of any relevant textbook.
- b. The **Ethics and Disciplinary Committee**, to ensure the observance of disciplinary procedures as laid out in the Statute and to come out with new recommendations as and when required.
- c. The **Finance Committee**, to oversee financial matters to ensure long term viability of the Institute.
- d. The **Technical Committee**, to provide counsel on matters of direct and indirect taxation.
- e. The **Education Committee**, to oversee the proper functioning of the entire suite of educational courses being provided by the Institute. This is not limited to our tax courses which are MQF-rated, but also includes the delivery of seminars and workshops.

The Education Committee is autonomous on all matters relating to the implementation of the Regulations associated with approved educational courses, without prejudice to the appeals process.

Furthermore, the Education Committee reports periodically to the Council on issues relating to the MQF-rated and other tax courses and to the various seminars we offer on tax related subjects.

Our Statute officially commits to academic integrity. All quality assurance of our Institution is carried out by the Education Committee and MIT administrative staff, and other stakeholders.

The Members who sit on the above-mentioned Committees are selected following the recommendation of the Chairpersons of each Committee. To serve on a Committee, the individual must be highly knowledgeable in that relevant area.

There is a commitment to ensure the quality of the subcontracted activities. The lecturers we select for our educational courses are all experts in their fields and well-respected professionals in Malta. MIT does not subcontract lecturers to deliver lectures or seminars unless they have sufficient technical knowledge to do so. It is the Education Committee which has the ultimate say as to the lecturers selected to deliver seminars or workshops and to teach within our academic courses.

The MIT website is already compliant with MFHEA requirements. You can find general and course information at <https://maintax.org/>.

- Academic Fraud, Discipline/professional conduct

Any student caught cheating will be expelled from the course in accordance with the provisions of course's regulations. Students are not permitted to communicate with each other for any reason whatsoever at any time during an exam.

## **Standard 2 Institutional probity**

The Institute's Finance Committee prepares data analysis and preparation of budgets and presents to Management Committee for strategic planning purposes. The Institute submits audited accounts to all members and Council at each Annual General Meeting. These are prepared by the Institute's Financial Controller and forwarded to the Institute's auditors on a yearly basis.

## **Standard 3 Design and approval of programmes**

The Education Committee is responsible for the design of new courses or review of extant ones. Our courses are home-grown and focus on the various components of local and international taxation. The Education Committee receives ongoing feedback from lecturers, students and MIT stakeholders on the need to review extant courses or design new ones.

Having reviewed the feedback, the Education Committee makes its recommendation to the MIT Management Committee, which may include a proposal to approve the selection of an expert, or experts, to review or design the course in question

The Committee provides iterative technical feedback until the draft review or new design is ready for the consideration of the Management Committee. Due to the nature of the Management Committee, this effectively constitutes stakeholder industry feedback, which is taken into consideration in the final amendments to the proposed course review or design.

Once these final amendments are approved by the Management Committee as recommended by the Education Committee, the CEO submits the proposed course review or new design to the

MFHEA for accreditation. The Education Committee processes the subsequent cycles of MFHEA feedback and course revision, with the assistance of the expert/s as necessary.

## **Standard 4 Student-centred learning, teaching and assessment**

The Institute offers student-centred learning, teaching, and assessment. During class, the lecturers respect and attend to the diversity of students and their needs. Lectures are held in English and not in Maltese, allowing foreign students to follow what is being said.

Lessons are structured so that multiple/complex answers are possible: students are not simply steered toward one “correct” answer. Case law itself may sometimes seem contradictory. Students are made aware of tax law principles, but interpretation may not always be a simple straightforward matter.

Learning activities are constructed so that students discover and build knowledge for themselves and develop largely on their own an understanding of concepts, principles and relationships. Further reading is always encouraged and emphasised during the lectures.

Students are given opportunities to identify, clarify, and express their own understanding of the material presented. The lecturer frequently asks questions during class to gauge students' understanding of the material. At times polls are used to gather feedback for both students and lecturers. Administrative staff analyse these polls for quality assurance.

As to the teaching method, this is carried out through lectures where each trainer is aware that he or she should do her utmost to generate a class discussion, if necessary, to ensure that the class is understanding the material being presented.

At the beginning of the course, students attend an introductory session where MIT administration go through the procedures and offer insights on how to use the members area and access all course material in addition to our weekly newsletters on tax-related content which is written by our CTO.

Lectures are held on premises that cater for students with special needs. We advise prospective students to make us aware of any special needs they may have ahead of their arrival so that there is sufficient notice for us to plan to accommodate their needs on a case-by-case basis, not just during lectures but also during exams.

A practical, informal approach is used when assisting a student with special needs. The venue has sufficient capacity and flexibility for identified lectures to be held at the ground floor, which is fully accessible.

Lecturers often make use of visual aids when delivering lectures. The criteria for and methods of assessment are published well in advance since they are clearly listed in the Rules and Regulation for each course offered by the Institute.

Students are encouraged to ask questions during lectures. This is the most effective manner to directly answer any technical queries.

Academic advice and guidance are also made available to students prior to registering. In fact, any queries by students at this early stage are either answered by the Academic Co-ordinator or, if highly technical in nature, may even be passed on to the Chairperson of the Education Committee for further comment. Trainers are always ready to offer academic advice and guidance.

- Attendance and absenteeism

For in-person lectures, attendance is confirmed by signing an attendance sheet at each lecture. The attendance sheet is circulated towards the end of each lecture. Failure to sign an attendance sheet will indicate absence.

In the case of online lectures, attendance is tracked through registration for the online lecture on the designated platform, which also records the duration of the presence of students registered.

Where students log in late or log off before the lecture is over, the Education Committee determines whether the student attended the lecture for enough time to be considered to have attended the lecture for the purposes of the below attendance criteria. The lecturer may, at any time during an online lecture, take steps to verify the actual presence of participants registered for the online lecture.

*Course on Taxation – Attendance criteria*

Attendance of at least 80% of the Lectures in Module A, Module B, Module C, and Module D and attendance of at least 75% of the Lectures in Module E.

*Course on Tax Compliance – Attendance criteria*

Attendance of at least 80% of the Lectures in Module A, Module C, and Module D and attendance of at least 75% of the Lectures in Module B.

Students who are not able to attend a lecture are required to inform MIT in advance, providing a reason for their absence. It would then be at the discretion of the Education Committee to excuse that absence.

Students who fail to observe the attendance rule outlined above due to exceptional circumstances and have failed to notify the MIT of any absences from lectures in advance are to write to the Chairperson of the Education Committee to clarify such exceptional circumstances. It would then be at the discretion of the Education Committee to excuse that absence.

Students that stop attending lectures without informing the MIT in writing shall forfeit the fees paid for the relevant module (and any relevant modules which are not attended) and not be entitled to carry forward the modules to subsequent academic years.

- Virtual Learning Environment

MIT currently uses the member's area as a platform which is supported by NIU. Students have access to the material as well as past examination papers and other related resources. This platform is user friendly and very easy for the students to access the platform.

The member's area features include mainly content management whilst allowing tutors to create and upload learning resources

- Request for an extension

If a student enrolled in the Course of Taxation, owing to particular circumstances, is unable to complete the full course in the academic year, they may request to complete any remaining modules in any one or more subsequent academic years.

This is subject to the five-year limit, and the student will be required to cover the difference between the fee paid in terms of the above and the fee that would have been payable had the student opted upon application to pursue the full course over more than one academic year.

- Assessment

Course on Taxation: An exam shall be held after the completion of each Module. Each exam will be held on the dates stipulated in the Schedule of Lectures, and last two hours.

Details of place and time will be communicated to the students closer to the exam date. Each exam will be in the form of a case study and will involve three set questions, of which students will be required to answer two questions. The MIT may change the format of the exam from physical to online, or any other method of assessment should circumstances require.

*Course on Tax Compliance:* The assignment will be set during the academic year and will cover relevant themes communicated to students throughout their studies. Assignments are to be submitted by a date fixed by the Education Committee. Students will be advised what grade has been obtained in the paper as soon as possible.

The MIT may change the format of the assignment when necessary.

- Feedback

Students are invited to provide feedback after each module through an Evaluation Form which they fill out and send to the Institute. Comments collected from the students are evaluated and acted on, and changes are implemented accordingly.

Any negative feedback from students, whether verbal or received in writing and/or through course feedback, are forwarded to the lecturer for any remedial action to be taken. This is done either over email, or by calling a face-to-face meeting if the issue is more serious. In both cases, the lecturer is expected to report back what changes have been made to address the issue/s raised. The CEO then follows up on the actual implementation of these planned changes and monitors their effect on the quality of teacher from students' oral and written feedback.

The ongoing monitoring of lecturer performance allows us to ensure the Institute's standards are met.

Lecturers are always available to answer students' queries, both during the lecture and, if necessary, at a later stage. Students' comments and questions are welcomed during lectures, and active participation in the learning process is encouraged. When lectures are held online the chat tool can be used with the lecturer, who is again available after the lecture.

- Assignments and exams

- Award in Taxation (MQF Level 6)

An Exam shall be held after the completion of each Module. Each Exam will be held on the dates as stipulated in the Schedule of Lectures and will have a duration of two hours. Details of place and time will be communicated to the students closer to the Exam date. Each Exam shall be in the form of a case study and each Exam will set three questions. Students will be required to answer two questions.

The grading system of the MIT is as outlined below:

80% - 100%	A
70% - 79%	B
55% - 69%	C
45% - 54%	D
0% - 44%	F

Grades typically ranging between 35% - 44% may be eligible for a compensated pass (CP). This is at the discretion of the Education Committee of the MIT and is based on the following factors:

- a. The difficulty of the exam;
- b. The overall performance of students who attempted the exam;
- c. The average mark obtained based on the individual marks obtained by each student who attempted the exam. A student who obtained a grade ranging from A to CP shall be deemed to have obtained a passing grade.

- Award in Tax Compliance (MQF Level 5)

The Assignment will be set during the academic year on relevant themes communicated to students.

The grading system of the MIT is as outlined below:

80% - 100%	A
70% - 79%	B
55% - 69%	C
45% - 54%	D
0% - 44%	F

- Revision of examination script/Academic appeal

Students will be entitled to request a revision of an Exam paper should they not be satisfied that the grade awarded correctly reflects the substance of their replies. Students should make a request to the Institute for a revision of the paper no later than one week from the publication of the exam result.

A student may request a Simple Revision of Paper. This entails a revision of the exam paper submitted by an examiner appointed by the Education Committee. The examiner will be one who has not participated in the marking of the original paper.

The examiner appointed to mark the Simple Revision of Paper shall issue a communication informing the MIT of an upward revision of the grade originally awarded or a notice that there has not been a change in the grade originally awarded. The fee for a Simple Revision of Paper is €150.

Alternatively, a student may request a Detailed Revision of Paper. This entails a revision of the Exam paper submitted by an examiner appointed by the Education Committee. The examiner will be one who has not participated in the marking of the original paper.



The examiner appointed to mark the Detailed Revision of Paper shall issue a detailed communication informing the MIT of an upward revision of the grade originally awarded or a notice that there has not been a change in the grade originally awarded together with comments and feedback on the exam paper submitted by the student. The fee for a Detailed Revision of Paper is €250.

After obtaining the feedback from a Simple Revision of Paper, a student may, within three working days from receipt of the feedback, request that the examiner responsible for the Simple Revision of Paper provide comments and feedback on the Exam paper submitted by the student in accordance with regulation 50. The fee to upgrade from a Simple Revision of Paper to a Detailed Revision of Paper is €100.

After the Simple Revision of Paper and/or the Detailed Revision of Paper all records, including the final classification, shall be amended accordingly to the extent necessary.

Any fee paid in connection with the request for a revision of paper shall be refunded if the grade changes from a failing grade to a passing grade.

The student will have access to the examination script and will be given formative feedback.

MIT keeps documentation of students for audit purposes.

- Resit policy

Students failing to secure a satisfactory mark in the exam will be entitled to resit the exam once, at the next Course intake organised by the MIT, when the relevant exam is held.

## **Standard 5 Student admission, progression, recognition, and certification**

- Student admission procedure

Full regulations are uploaded on our website and may be accessed from <https://maintax.org/education/>.

Once MIT receives a completed application including supporting documentation, these are forwarded to the Education Committee for review.

If the application is approved, communication is sent to the student so that the Course balance may be paid within the number of days specified in the course regulations. The Education Committee may suggest and guide the applicant to start a lower-level Course should the qualifications and/or tax experience be lower than the eligibility requirements of their chosen Course.

The documentation required to apply for the course is the following:

1. Copy of their CV
2. Copy of their ID Card (back and front)
3. Copy of their qualifications (including a copy of the warrant) - *in the case of the COT*
4. Application form available through the following [link](#)

Accepted students are then informed of their admission to the course via an emailed acceptance letter. A schedule detailing the course modules is available [here](#).

An applicant for the Course on Taxation may opt to complete the Course in one academic year or over a maximum of five academic years.

Students with no qualifications, upon successfully completing the Award in Tax Compliance (MQF Level 5) may proceed to enrol in the Award in Taxation (MQF Level 6).

- Student profile

The applicant should hold a relevant University degree or an equivalent qualification, such as the ACCA qualification. If the student does not hold a University degree or equivalent, relevant work experience (at least five years, managerial level) will then be considered. Students must be in the field of law, accountancy and finance, ACCA graduates, or graduates in Business/Finance/Economics/Social Sciences.

- Graduation

The graduation ceremony will be held before the start of the Academic Year. The MIT will provide details relating to the graduation ceremony to students in writing, over e-mail.

- Complaints policy

Any form of complaint needs to be addressed to the CEO or Academic Coordinator in writing of the said event which has led to a complaint. MIT takes any complaints, misunderstandings, dissatisfaction, or suggestions seriously.

If the matter is not successfully resolved via informal means, or the issue is of a serious nature, a formal complaint should be made in writing as soon as is reasonably possible. It is much more likely that the matter will be resolved satisfactorily if it is raised at an early stage.

Written complaints should clearly state the nature and origin of the issue/s, detail what steps have been taken to resolve it informally, and (if applicable) explain why the outcome of the informal procedure is not considered satisfactory.

Complaints should be submitted to an appropriate MIT employee so that they can be assigned to the management team for review. The manager will contact the complainant to outline the steps they intend to take and to give an indication of the date by which they anticipate being able to conclude their investigation and issue their response.

Once a decision has been made, the complainant will receive a written outcome which sets out details of the findings and, if the complaint is upheld, what action will be taken. When a student raises a complaint in good faith, MIT will take reasonable steps to ensure that by invoking the complaint procedures the student is not subjected to less favourable treatment.

## **Standard 6 Teaching staff**

The Education Committee also functions as the MIT Selection Board. The minimum eligibility criteria for the teaching staff are determined by the Education Committee and reviewed by Council.

The general minimum eligible criteria for each lecturer is that he or she holds a master's degree or equivalent and has at least three years' work experience. Further details are provided for each course as per the course description approved by the MFHEA. The course coordinator is expected to have MQF Level 8 or equivalent certification, to guarantee that the teaching and assessment processes are fit-for-purpose.

Given the expertise and experience of the members of the Education Committee, and the limited pool of potential lecturers with the requisite academic and professional background in taxation, suitable candidates are head-hunted by the Committee. This is because the professionals who specialise in taxation issues are known to the Education Committee. The Committee vets each proposed lecturer to ensure suitability and that this person has the technical expertise to lecture on the selected topic. Lecturers are selected from all accounting, audit, and legal firms in Malta.

Our lecturers are among the strongest tax practitioners in Malta. It is in the interest of MIT to ensure that as many firms as possible are represented in its teaching faculty.

The Education Committee ensures that a clear, fair and transparent process is adopted to recruit lecturers. If the Committee deems that more than one person is fit for the same lecturing post, the candidates are interviewed by the Committee to more than one.

We run regular polls and evaluation from students to ensure our teaching appraisal standard is being adhered to.

## **Standard 7 Learning resources and student support**

- Course Material

The MIT makes available by email all hand-outs and slides used by lecturers as soon as possible after delivery and, occasionally, before the lecture. This material is strictly confidential, protected by copyright, and must not be made available to third parties.

Students automatically become enrolled as an MIT member upon acceptance in the Award in Taxation. This gives students access to the restricted area on the Institute's website, which is home to various specialist resources.

Access to the Members area also allows each student to view class notes, handouts, best past assignments, and the past papers of the examinations held throughout the years.

- Student support

General type of student support, the executive administrative staff within the Institute will deal with any difficulties students might have as and when they arise, both on a technical and academic level.

Lecturers are always available to answer students' queries, both during the lecture and, if necessary, at a later stage. Students' comments and questions are welcomed during lectures, and active participation in the learning process is encouraged. When lectures are held online the chat tool can be used with the lecturer, who is again available after the lecture.

## **Standard 8 Information Management**

The Institute has appropriate arrangements in place for the systematic collection, analysis, and evaluation of key information about its students and staff. Data in these students' files are collected, analysed and evaluated.

Full student details are retained in electronic format, following GDPR standards and backed up on the cloud, for each course held throughout the years. This data will only be erased after 40 years, in accordance with the MFHEA requirements.

All members of the Education Committee will have access to this information so that they can follow the progress of students enrolled on our courses.

In addition, the hard copies of all examination scripts are photocopied and distributed among the examiners and kept in student files. The photocopies are then destroyed, while the originals are archived in hard copy for 40 years. The assignments are also kept in soft copy for the same amount of time. All examination and assignment grades awarded throughout the years are kept on file in soft copy.

Our website is maintained by NIU. Data is secured on their server in line with GDPR rules in the interest of our students. Our privacy policy is available at <https://maintax.org/privacy-policy/>.

Our data is stored on One Drive which is backed up on the cloud is maintained by Smart Technologies Ltd and is GDPR compliant.

## **Standard 9 Public Information**

All information can be found on our website and social media platforms together in the student's members area where all the reading material and course notes for lectures can be found. MIT's public information is continuously updated; therefore, the information is accurate. MIT runs regular feedback checks with both the students and stakeholders to see if enough information is available.

All publications, course regulations and brochures and changes in statute are all available on the website and updated as necessary.

- Governance

Good Governance, together with best practice principles, are related to our Internal Quality Assurance. The Institute's Code of Conduct is available [here](#).

## **Standard 10 Ongoing monitoring and periodic review of programmes**

- The role of external stakeholders

Council Members and the Education Sub-Committee Members form part of the major accounting, audit, and legal firms in Malta, and hence are also employers of these firms. In this way, the views of employers are also being taken into account in relation to the education courses which the Institute offers and in the monitoring and review process.

- Review of programmes

Meetings take place with the Chairperson, Education Committee, Module coordinators and the CEO and the Academic Coordinator to discuss the feedback collected from the students and lecturers during the course and to address any required improvements. In addition, all new legislation and requirements in the workforce are taken into consideration and the relevant new course content is designed and integrated into the new course programme.

## **Current policy due to COVID-19 regulations**

- Zoom

We use Zoom as our platform to deliver lectures online. We require students to register for each session in advance. Without registration students will not be allowed to enter the session. Upon registration Zoom allows the user to track the activity of each attendee.

Our mode of delivery is live lectures. Lectures are not pre-recorded. MIT ensures that the quality of delivery is high by choosing skilled, experienced lecturers who are trained to provide the right material to students, delivered in the most effective possible way.

Students' online activity of is automatically recorded by Zoom. Students are notified if MIT sees that the student is lacking in attendance.

- Virtual Learning Environment

MIT currently uses the member's area as a Virtual Learning Environment which is supported by NIU. Students have access to the material as well as past examination papers and other related resources. This platform is user friendly, making it very easy for students to access the platform.

The member's area features include mainly content management whilst allowing tutors to create and upload learning resources. Zoom's features include the online delivery of the lectures with the option to chat with the lecturer and attendees.

Students can register themselves via the website to gain access to the member's area. They are required to fill in their personal information as well as upload their certificates. Once the registration is submitted, MIT administration confirms the details and approves the application, and the student receives an email that they may access the platform. Alternatively, students can request MIT administration to create an account on their behalf.

For students to access Zoom, MIT administration sets up the session and a link is sent to all attendees to register for the session in advance.