



MALTA  
INSTITUTE  
OF TAXATION

**MIT COURSE  
ON TAXATION**  
2023-2024

# MIT COURSE ON TAXATION 2023-2024

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 (3 ECTS);
- B. Advanced Maltese Income Tax Law and Stamp Duty (3 ECTS);
- C. International Tax Law (3 ECTS);
- D. EU Acquis Impact on Maltese Tax Law (3 ECTS);
- E. VAT (& other Indirect Taxes) (4 ECTS).

**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 2023 to June 2024) 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.

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**Mode of delivery:** Blended – the course will be run in this manner:

- 50% of the lectures will be held online
- 50% of the lectures will be held in person\*\*

*The ratio of blending is subject to change at the discretion of the MIT in terms of its license as applicable at the time.*

Lectures commence at 18.00 – 20.00 CET on the dates stipulated below. Face-to-face lectures are held at the premises of St. Aloysius College 6<sup>th</sup> Form, Triq il-Kulleġġ, Haġ Balzan.

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

**Application deadline:** 30 September 2023. All applications must be accompanied by a non-refundable application fee of €150.

An **early bird offer** of 10% is available until 15<sup>th</sup> August 2023. 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 16<sup>th</sup> August 2023, the early bird offer will no longer apply. Payment of the fee for applications received after 1<sup>st</sup> August 2023 must be settled within ten (10) days from receipt of confirmation of enrolment. Applications received on or after 25<sup>th</sup> September 2023 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.

*\*\*Please note that the designated face-to-face lectures will not be available online.*

# MIT COURSE ON TAXATION 2023-2024

## 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
- Eligible for the **Get Qualified Scheme**
- Participants (full course) are registered as **Affiliates** of the Institute 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                                                         |                                                                                    |
|------------------|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| 3 October 2023   | Lecture 1   | Interpretation of Tax Law and Jurisdiction to Tax                                  |
| 5 October 2023   | Lecture 2   | Passive vs Active Income - Badges of Trade                                         |
| 10 October 2023  | Lecture 3                                                                                      | Deductions (including Capital Allowances)                                          |
| 11 October 2023  | Lecture 4                                                                                      | Exemptions                                                                         |
| 17 October 2023  | Lecture 5                                                                                      | Case Study                                                                         |
| 19 October 2023  | Lecture 6   | Taxation of Companies - Fiscal Consolidation and NID                               |
| 24 October 2023  | Lecture 7                                                                                      | Taxation of Companies - Tax Shareholder Refunds                                    |
| 26 October 2023  | Lecture 8   | Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions |
| 31 October 2023  | Lecture 9  | Forms of Double Tax Relief available under the Income Tax Act                      |
| 2 November 2023  | Lecture 10                                                                                     | Case Study                                                                         |
| 15 November 2023 | Module A Exam                                                                                  |                                                                                    |
| 21 December 2023 | Module A Resit Exam                                                                            |                                                                                    |

*\*Lecture dates might be subject to change\**



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

# ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY

| MODULE B         | ADVANCED MALTESE INCOME TAX LAW AND STAMP DUTY                                                   |                                                                                                             |
|------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 16 November 2023 | Lecture 1     | Tax on Capital Gains                                                                                        |
| 21 November 2023 | Lecture 2                                                                                        | Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property         |
| 23 November 2023 | Lecture 3                                                                                        | Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property (cont.) |
| 28 November 2023 | Lecture 4                                                                                        | Levying of Duty on Documents and Transfers on Transfer of Shares                                            |
| 30 November 2023 | Lecture 5     | Case Study                                                                                                  |
| 1 December 2023  | Lecture 6                                                                                        | Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles                 |
| 4 December 2023  | Lecture 7     | Tax AML                                                                                                     |
| 7 December 2023  | Lecture 8     | Taxation of Trusts and Foundations                                                                          |
| 12 December 2023 | Lecture 9                                                                                        | Taxation of Individuals                                                                                     |
| 14 December 2023 | Lecture 10  | Tax Compliance Obligations and the investigative powers of the Commissioner                                 |
| 8 January 2024   | Module B Exam                                                                                    |                                                                                                             |
| 13 February 2024 | Module B Resit Exam                                                                              |                                                                                                             |

*\*Lecture dates might be subject to change\**



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

# INTERNATIONAL TAX LAW






| MODULE C                                     | INTERNATIONAL TAX LAW                                                                            |                                                                             |
|----------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 9 January 2024                               | Lecture 1     | Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model |
| 11 January 2024                              | Lecture 2                                                                                        | Article 5 and Article 7 of the OECD Model                                   |
| 16 January 2024                              | Lecture 3                                                                                        | Article 10, Article 11 and Article 12 of the OECD Model                     |
| 18 January 2024                              | Lecture 4     | Introduction to Transfer Pricing                                            |
| 23 January 2024                              | Lecture 5     | Case Study                                                                  |
| 25 January 2024                              | Lecture 6                                                                                        | Article 6, Article 8 and Article 13 of the OECD Model                       |
| 30 January 2024                              | Lecture 7     | Article 15 to Article 20 of the OECD Model                                  |
| 1 February 2024                              | Lecture 8                                                                                        | Article 23 and Article 24 of the OECD Model and Triangular Cases            |
| 6 February 2024                              | Lecture 9                                                                                        | Abuse of Treaties and the OECD Multilateral Instrument                      |
| 8 February 2024                              | Lecture 10  | Abuse of Treaties / Case Studies                                            |
| <i>Details will be sent after Lecture 10</i> | Module C Assignment                                                                              |                                                                             |

*\*Lecture dates might be subject to change\**



Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, #11 Balzan

# EU ACQUIS IMPACT ON MALTESE TAX LAW

| MODULE D                                     | EU ACQUIS IMPACT ON MALTESE TAX LAW                                                              |                                                                                        |
|----------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 22 February 2024                             | Lecture 1     | Introduction to EU Law and the interaction with Maltese Income Tax Law                 |
| 27 February 2024                             | Lecture 2                                                                                        | The EU Directives and their Transposition into Maltese Law (Part 1)                    |
| 29 February 2024                             | Lecture 3                                                                                        | The EU Directives and their Transposition into Maltese Law (Part 2)                    |
| 5 March 2024                                 | Lecture 4                                                                                        | The EU Directives and their Transposition into Maltese Law (Part 3)                    |
| 7 March 2024                                 | Lecture 5     | Global Minimum Tax Directive                                                           |
| 12 March 2024                                | Lecture 6                                                                                        | Tax Avoidance and Tax Planning in an EU Context                                        |
| 14 March 2024                                | Lecture 7     | Exchange of Information, Tax Transparency and the Mutual Assistance Procedure (Part 1) |
| 18 March 2024                                | Lecture 8                                                                                        | Exchange of Information, Tax Transparency and the Mutual Assistance Procedure (Part 2) |
| 21 March 2024                                | Lecture 9    | Fiscal State Aid                                                                       |
| 26 March 2024                                | Lecture 10  | The Role of the Court of Justice of the European Union in Direct Taxes                 |
| <i>Details will be sent after Lecture 10</i> | Module D Assignment                                                                              |                                                                                        |

*\*Lecture dates might be subject to change\**



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



# VAT (& OTHER INDIRECT TAXES)

| MODULE E      | VAT (& OTHER INDIRECT TAXES)                                                                     |                                              |
|---------------|--------------------------------------------------------------------------------------------------|----------------------------------------------|
| 16 April 2024 | Lecture 1     | Scope of VAT                                 |
| 18 April 2024 | Lecture 2     | Place of Supply Rules - Services             |
| 23 April 2024 | Lecture 3                                                                                        | Place of Supply Rules - Goods                |
| 25 April 2024 | Lecture 4     | International Transactions in Goods (Part 1) |
| 30 April 2024 | Lecture 5                                                                                        | International Transactions in Goods (Part 2) |
| 2 May 2024    | Lecture 6     | Liability of supply                          |
| 7 May 2024    | Lecture 7                                                                                        | Input Tax (Part 1)                           |
| 9 May 2024    | Lecture 8     | Input Tax (Part 2)                           |
| 14 May 2024   | Lecture 9                                                                                        | Compliance and Reporting (Part 1)            |
| 15 May 2024   | Lecture 10                                                                                       | Compliance and Reporting (Part 2)            |
| 21 May 2024   | Lecture 11  | Special Schemes                              |
| 23 May 2024   | Lecture 12                                                                                       | Other Indirect Taxes                         |
| 5 June 2024   | Module E Exam                                                                                    |                                              |
| 10 July 2024  | Module E Resit Exam                                                                              |                                              |

*\*Lecture dates might be subject to change\**



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



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