



MALTA
**INSTITUTE
OF TAXATION**

**THE REGULATIONS
GOVERNING THE MIT
COURSE ON TAXATION**
2023-2024

MIT COURSE ON TAXATION REGULATIONS

THE COURSE

1. The MIT Course on Taxation (the 'Course') is a course run in English and is the responsibility of the Education Committee of the Malta Institute of Taxation (the 'MIT') whose decision on all matters relating thereto, including these Regulations, shall be final. The Education Committee may, from time to time, delegate to the relevant sub-committee. Any decision taken by the said sub-committee on a matter delegated thereto shall be final.
2. The Course is accredited with the MFHEA at MQF/EQF Level 6 (16 ECTS). The Course comprises five compulsory modules (the 'Module/s') with a total of 52 lectures (the 'Lecture/s'). The Course carries 104 CPE Core hours.
3. The certification will be awarded to students who successfully complete the full Course in terms of Regulation 22.
4. An applicant may opt to complete the Course in one academic year or over a maximum of five academic years.

Interested persons also have the option to attend any one or more Modules which may be of interest without pursuing the full Course.

FORMAT

5. Unless otherwise advised, Lectures commence at 18.00 CET on the dates as stipulated in the schedule of lectures. Each lecture will be of approximately two hours and will be held face to face or online at the discretion of the MIT. The MIT undertakes to inform students of the lecture format in a timely manner.
6. MIT is currently licensed to operate as an online/blended Educational Institutional, and the Course is run in this manner:
 - 50% of the Lectures will be held online;
 - 50% of the Lectures will be held in person.

The MIT will designate those Lectures in each Module which will be held in person. Such designated face-to-face Lectures must be attended in person and will not be available to follow online.

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

MIT may change the format of the Lecture from a physical Lecture to an online Lecture and vice-versa when the circumstances require, including but not

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limited to, when required in terms of any government directive or legislative requirement.

Unless otherwise determined by the MIT, online lectures are not recorded.

Students who cannot attend a Lecture due to extraordinary and justifiable circumstances may request MIT to record that Lecture. The request must be made in writing by email at least five (5) working days prior to the date of the Lecture. It shall be at the discretion of the MIT to accept the request to record the respective Lecture. Such recording would be provided to the student for a limited period of time and attendance shall be logged if the MIT's records show that the Lecture is followed in its entirety.

It is compulsory for students participating in online Lectures to keep their cameras switched on throughout the duration of the Lecture.

The MIT may issue additional regulations regarding Lecture attendance and the participation of students in online Lectures.

ELIGIBILITY REQUIREMENTS

7. An individual wishing to follow the Course should hold a relevant University degree or an equivalent qualification or an Award in Tax Compliance pursuant to the successful completion of the MIT Course on Tax Compliance. Where no University degree or equivalent qualifications are held, relevant work experience will be taken into account. The number of places is limited and, other things being equal, allocation will be on a first come basis, provided that the Education Committee shall retain full overall and final control over the selection process.

APPLICATION

8. Signed applications for participation in the Course for Academic Year 2023/24 must be submitted by not later than 30 September 2023. Details given must be true and correct. Any misleading or wrong information may lead to exclusion from the Course and forfeiture of fees paid. Applications are to be supported by appropriate documentation regarding identity, academic qualifications, expertise and work experience.

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COURSE FEE

9. A non-refundable processing fee of €150 is to be enclosed with the application. In the case of accepted applications, this amount will be credited against the fee due for the Course.
10. The all-inclusive fee for the Course is €2,700 for the Academic Year 2023/24 and covers all five Modules which are to be completed in Academic Year 2023/24.

The fee is payable in full within 10 days from receipt of confirmation of enrolment. If the fee is not received by the due date, enrolment will be automatically forfeited without further notice.

It is at the discretion of the MIT to offer an early bird discount on the Course fee.
11. Fees due in terms of Regulation 10 are payable as stated and are non-refundable.
12. A student who, owing to particular circumstances, is unable to complete the full Course in the academic year to which enrolment relates, may request to complete any remaining Modules in any one or more subsequent academic years (subject to the five (5) year limitation), subject to the payment of 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 a period of more than one academic year

in terms of Regulation 13. Such a request shall be made in writing by the student to the MIT at least five (5) working days prior the start of the Module in question on pain of ineligibility to follow the respective Module.

13. Where an applicant wishes to attend the full Course (all five modules) over a period exceeding one academic year (however not exceeding five (5) academic years), the Course fee shall be as follows:
 - a. Full Course over two academic years – €2,850
 - b. Full Course over three academic years – €3,000
 - c. Full Course over four academic years – €3,150
 - d. Full Course over five academic years – €3,300

When a student opts to complete the Course over more than one academic year, it is recommended that Module A is completed before Module B since these are designed to be completed in succession. Modules C, D & E are standalone Modules and may be taken in any year and in no particular order though in principle it is recommended to follow the structure of the Course.

14. Fees due in terms of Regulation 13 are payable as stated and are non-refundable.

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15. A student who, owing to particular circumstances, is unable to complete the full Course in the number of academic years selected upon application may request to complete any remaining Modules in additional academic years (subject to the five (5) year limitation), subject to the payment of 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 the extended period. Such a request shall be made in writing by the student to the MIT at least five (5) working days prior to the start of the Module in question on pain of ineligibility to follow the respective Module.
16. In respect of a student enrolled for the full Course, save for extraordinary and justifiable circumstances accepted at the discretion of the MIT, a student who fails to successfully complete all the criteria to conclude a Module as outlined in Regulation 22 and who would like to complete said Module in a subsequent academic year shall be eligible to do so subject to the payment of the fees set out in Regulation 17; and Regulation 12 shall not apply to the extended period of

completion that is solely due to the repetition of the Module. It shall however be noted that during any such extended period solely due to said repetition, the MIT Membership of the student as referred to in Regulation 74, shall be suspended until successful completion of the full Course (within the five (5) year limitation).

17. Where an applicant wishes to sign up for any one or more Modules in this academic year but not the full Course, the fees shall be as follows:
 - a. One Module – €675
 - b. Two Modules – €1,295
 - c. Three Modules – €1,865
 - d. Four Modules – €2,375

The above fee is payable in full by not later than the date of commencement of the Module.

It is to be noted that if a student opts to attend one or more Modules, but not the full Course, and subsequently opts to apply to attend any additional Module/s, the student shall not receive a refund of any fees in relation to the Modules applied

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for or previously enrolled in and therefore the respective fees as outlined in this Regulation shall apply for each additional Module/s.

18. Fees due in terms of Regulation 17 are payable as stated and are non-refundable.
19. A student who has enrolled for one or more Modules but not the full Course, and who fails to successfully complete all the criteria to conclude said Module/s as outlined in Regulation 22 and who would like to complete said Module/s in a subsequent academic year shall be eligible to do so subject to the payment of the fees set out in Regulation 17. However, Regulation 17 shall not apply to a student who has enrolled for one or more Modules but not the full Course, and who fails to complete the Module for extraordinary and justifiable circumstances accepted at the discretion of the MIT; such student may request in writing to complete that Module during a subsequent academic year subject to the payment of an additional administrative fee of €150.
20. Once a student has applied to attend the Course or specific Modules of the Course, said Course and/or Modules may not be

assigned to another person should that student not be able to attend.

COURSE MATERIAL

21. The MIT will make available, electronically, all handouts, slides and other material to be used during the Lectures before the Lecture, where possible. Such materials are strictly confidential, are protected by copyright and must not be made available to third parties. Furthermore, such materials are intended for educational purposes only and do not in any way constitute advice and should not be relied upon for the purpose of providing advice.

CERTIFICATION *-FOR STUDENTS ENROLLED IN THE FULL COURSE (COMPLETED OVER ONE OR MORE YEARS)*

22. Successful completion of each Module will depend on three cumulative criteria:
 - Obtaining a passing grade as detailed in Regulation 38 in the Exam/Assignment held at the of the Module. This will contribute to 80% of the overall assessment for that Module;
 - Obtaining a passing score in the mid-Module Home Test as detailed

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in Regulation 50 and 58. This will contribute to a 15% of the overall assessment of that Module;

- Attending the required amount of Lectures for that Module as detailed in Regulation 52. This will contribute to 5% of the overall assessment of that Module.

23. Successful completion of the full Course will depend on obtaining a passing Grade as detailed in Regulation 57 in each Module in accordance with Regulation 22.

24. Students who have successfully completed the Course in accordance with Regulation 22 will be awarded an Award Certificate in Taxation EQF/MQF Level 6 (16 ECTS) and will be entitled to list the letters 'Cert. Tax' after their name.

- a. Students who have successfully completed the Course with an aggregate mark of 80% or more shall be awarded an Award Certificate in Taxation with Distinction.
- b. Students who have successfully completed the Course with an aggregate mark of between 60% and 79% shall be awarded an Award Certificate in Taxation with Merit
- c. Students who have successfully completed the Course with an aggregate mark of between 45%

and 59% shall be awarded an Award Certificate in Taxation with Pass.

25. The graduation ceremony will be held prior to the start of the Academic Year 2023/24. The details with respect to the graduation ceremony will be provided to students by the MIT in writing by e-mail.

26. Students who have chosen to follow one or more of the Modules but not the full Course are not obliged to sit for the Exam/Assignment of the respective Module/s attended. Such Students will receive a Certificate of Attendance in accordance with Regulation 28: Such students may however request to sit for the Exam/Assignment of the Module attended. Such request must be made in writing prior to the date of the last lecture of the Module.

Should the student in the future wish to follow the remaining Modules of the MIT Course on Taxation with a view to following the full Course and obtaining an MQF Level 6 certification, subject to the five (5) year limitation, the Student will be required to have satisfied the criteria specified in Regulation 22 criteria in respect of the Module/s already completed and all remaining Modules.

27. Students who have enrolled for the full course, have successfully completed one or more Modules according to Regulation 22, but who do not successfully complete the full Course, shall be entitled to request

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the MIT to provide them with an Exit Award for each Module completed.

28. Students who have chosen to follow all of the Modules but have opted to solely satisfy the attendance criteria shall be awarded a Certificate of Attendance attesting to the hours attended, provided they have attended the required number of Lectures in accordance with Regulation 52.

ATTENDANCE

29. When face to face Lectures are delivered, an attendance sheet shall be circulated towards the end of each Lecture, for signature by all students present, and such signatures shall constitute proof of attendance for the purposes of these Regulations. Where a student fails to sign the attendance sheet, that student will be marked as absent for that particular Lecture.
30. In the case of online Lectures, attendance for the purpose of these Regulations refers to the registration for the online lecture on the designated platform which records the duration of the presence of the persons registered. Where students log in late or log off prior to the end of the Lecture, it shall be at the discretion of the Education Committee to determine whether the student attended the Lecture for a sufficient amount of time so as to be considered to have attended the Lecture for the purposes of Regulation 22.

31. The MIT may publish additional regulations on the manner in which attendance to online Lectures is recorded and/or verified.
32. Students who are not able to attend a given Lecture are required to inform the MIT in advance, providing a reason for their absence. It would then be at the discretion of the Education Committee whether to excuse that particular absence.
33. A medical certificate is to be provided when a student is not able to attend a Lecture due to illness.
34. Students who fail to observe the attendance rule outlined in Regulation 52 due to exceptional circumstances and have failed to notify the MIT of any absences from Lectures in accordance with Regulation 33, 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 whether to excuse that particular absence.
35. Students who stop attending Lectures without informing the MIT in writing shall forfeit the fees paid for the relevant Module and shall not be entitled to carry these forward to subsequent academic years.
36. Where a student fails to attend two or more consecutive lectures of a given

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module without duly notifying the MIT of their absence and said student does not respond to requests for clarification or information within two weeks of such request, enrolment to the respective Modules will automatically be forfeited without further notice.

37. Students are expected to conduct themselves in a lawful, disciplined and respectful manner throughout lectures. Persistent late attendance will not be tolerated. Any rules set by the administration of the premises wherein lectures are being delivered are to be respected at all times.

ASSESSMENT

38. Subsequent to the completion of each Module an Exam or an Assignment shall be held (students will be duly informed in a timely manner of the method of assessment per module).

Exam

39. 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.
40. The Exam questions shall be in the form of one or more case studies. Three questions (or groups of questions) will be

set and students will be required to answer two of them.

41. The MIT may change the format of the Exam from a physical Exam to an online Exam or a different method of assessment when circumstances so require.
42. Members of the Education Committee may be present at different times during each Exam. Invigilators shall be present throughout the entire duration of the exam. Students are not permitted to communicate with each other for any reason whatsoever at any time during the course of an Exam.
43. Writing paper for the Exam will be provided by the MIT. Students will be issued with Index Numbers which they will be required to write clearly on each page. Students are not to write their names on the writing paper. Each student will be allocated a desk.
44. Calculators may be made use of during an Exam.
45. Hard copies of the following (as relevant to the Modules covered throughout the Course) may be brought into the exam hall. Annotated (very brief) or highlighted copies will be allowed:
 - a. Chapters of the Laws of Malta and subsidiary legislation;

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- b. Directives and Regulations of the European Union; and
- c. The OECD Model (but not the Commentary thereto).

46. No textbooks or notes of whatever nature will be permissible, and students should refrain from bringing their laptops, notebooks, tablets, and other material into the exam hall. Mobiles shall be switched off at all times and left in the student's bag during the Exam.
47. The MIT reserves the right to alter the rules concerning the materials which students may bring into the exam hall. The MIT will strive to give reasonable notice of any such change.

Assignment

48. Each Assignment may be in the form of a case study. Students will be provided with additional detail as to what is expected in terms of the Assignment when provided with the title of the said Assignment.
49. Students will be granted a period of at least three weeks within which to complete and submit the Assignment to the MIT.

Mid-Module Home Test

50. Each test will be in the form of a series of short questions which shall be completed by the students through an online platform.

51. Students will be granted a period of 7 days to complete and submit their answers, via the online platform, to the MIT. A maximum of 15 marks will be awarded in accordance with Regulation 58.

Attendance

52. The minimum attendance requirement for the Lectures in Module A, Module B, Module C and Module D is 80% and the minimum attendance requirement for the Lectures in Module E is 75%.

Students who do not meet the above minimum attendance requirements shall have no marks for attendance allocated to their final grade for the purposes of Regulation 22.

Cheating/plagiarism

53. Any student caught cheating/plagiarising will be expelled from the Course in accordance with the provisions of Regulation 74 hereof.

Resit

54. Students failing to secure a passing grade in any Exam/Assignment will be entitled to re-sit the Exam/Assignment once, in the same academic year, during the re-sit session of the Exam/Assignment.

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The resit Exam/Assignment scheduled date is indicated on the Course Brochure. However, the Education Committee reserves the right to change the date should the need arise.

55. To the extent that a student has a valid reason for not being able to sit for the Exam/Assignment (see Regulation 56), said student may re-sit the assessment of that same Module, and this will be treated as the first sitting of the assessment for the student in question, and the provisions of Regulation 60 shall not apply thereto. If said student obtains a failing grade and is to re-sit the Exam/Assignment, the first sitting of the assessment for that Module in the next academic year shall be treated as the re-sit assessment of that Module for said student, and all rules concerning re-sits shall apply thereto. It shall however be noted that in such cases, during the said subsequent academic year, the MIT Membership of the Student as referred to in Regulation 74 of these students, shall be suspended until the successful completion of the full Course.

56. Students who are unable to sit for an Exam or meet the deadline for the Assignment are required to inform the MIT in writing in advance of the Exam/Assignment and shall also provide the reason for their absence. It is at the discretion of the Education Committee to excuse a student from sitting for an exam, and to assess the

validity of the reason for absence for the purposes of Regulations 25 and 55.

If a student fails to attend and sit for an exam without duly notifying the MIT in advance of their absence, or if the student does not have a valid reason for not being able to sit for the exam (validity as accepted by the Education Committee), the student will be marked as 'absent without valid reason.' Said student may take the re-sit exam for that module and Regulation 60 shall apply. If said student does not take the re-sit exam for that module, the assessment criteria in terms of Regulation 22 shall not be met for the respective Module.

In the case of an assignment, the same applies where the assignment is not submitted within the prescribed deadline.

57. 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 ranging between 40% and 44% may be eligible for a compensated pass (CP). This is at the discretion of the Education

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Committee of the MIT and is based on the following factors:

- a. The difficulty of the Exam/Assignment;
- b. The overall performance of students who attempted the Exam/Assignment;
- c. The average mark obtained based on the individual marks obtained by each student who attempted the Exam/Assignment.

A student who obtained a grade ranging from A to CP shall be deemed to have obtained a passing grade.

58. For the purposes of assessing the Mid-Module Home Test (Regulation 51), students who complete 60% or more of the questions correctly will obtain the full 15 marks referred to in Regulation 22 and Students who do not obtain a passing score of 60% or more shall be eligible to re-sit the test for that Module in the same period.
59. The grading system outlined in Regulation 57 shall also be applied when determining the overall assessment of each student per module further to Regulation 22.
60. Students who re-sit an Exam/Assignment and pass the re-sit Exam/Assignment shall not be eligible to obtain a grade higher than a grade D.

61. Students are not entitled to view the corrected paper/assignment.
62. Students will be entitled to request a revision of an Exam/Assignment paper should they not be satisfied that the grade awarded correctly reflects the substance of their replies. A student shall make a request to the MIT for a revision of paper no later than one week from the publication of the result of the Exam/Assignment.
63. A student may request a Simple Revision of Paper. This entails a revision of the Exam/Assignment paper submitted by an examiner appointed by the Education Committee. The examiner will be an examiner that 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. In no circumstances will a downward revision of the grade be made. The fee for a Simple Revision of Paper is €150. The outcome of the Simple Revision of Paper will be communicated to the student.
64. Alternatively, a student may request a Detailed Revision of Paper. This entails a revision of the Exam/Assignment paper submitted by an examiner appointed by

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the Education Committee. The examiner will be an examiner that 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/Assignment paper submitted by the student. In no circumstances will a downward revision of the grade be made. The fee for a Detailed Revision of Paper is €250. The feedback from the examiner shall be shared with the student.

65. After obtaining the grade further to a Simple Revision of Paper, a student may, within 3 working days from receipt of the feedback request that the examiner responsible for the Simple Revision of Paper, provides comments and feedback on the Exam/Assignment paper submitted by the student in accordance with Regulation 64. The fee to upgrade from a Simple Revision of Paper to a Detailed Revision of Paper is €100. The feedback from the examiner shall be shared with the student.
66. Subsequent to 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.
67. 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.

GDPR COMPLIANCE

68. During online lectures students are prohibited from taking screenshots, recordings (or anything similar) and if students are detected in doing so, the offender will be removed from the lecture or suspended from the course entirely.
69. MIT will not make use of any screenshots with students on camera.
70. For the purpose of the General Data Protection Regulation, it is hereby notified that upon submission of an application form to attend the Course, the applicant grants consent to the MIT to insert, and record, personal details in the relevant database of the Institute. Such personal data shall be used to contact the applicant in connection with the Course, to send information on any MIT seminars and courses, as well as to send periodical tax, or other, updates. Furthermore, applicants enrolled to follow the Course grant their consent to the MIT to retain their personal records for academic purposes and standard record keeping.

View our Privacy Policy document [here](#).

COMPLAINTS

71. Any complaint concerning the Course is to be made in writing, by email, addressed to the Education Committee of

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the MIT. The MIT takes all complaints and suggestions seriously and all endeavors to address any misunderstandings and/or dissatisfaction in a timely and appropriate manner.

Upon receipt of a complaint, this will be reviewed and a preliminary assessment of the issue will be carried out. In the event that further investigation into the issue is required, the complainant will be given an indication of the time required for the investigation to be concluded and a response issued.

QUALITY POLICY

72. The MIT Course on Taxation and the MIT Course on Tax Compliance are accredited by the Malta Further & Higher Education Authority.

Malta Institute of Taxation is licensed as a Higher Education Institution, having license number 2015-014.

View our Quality Policy document [here](#).

GENERAL

73. Students who, whether negligently or willfully, have committed a gross misdemeanor in respect of any matter connected with the Course will be liable to such disciplinary action as the Education Committee deems fit, including expulsion from the Course.

Notwithstanding the provisions of Regulation 1 hereof, in the case of expulsion from the Course, students will have the right of appeal in accordance with the Disciplinary Rules comprised in the Code of Conduct and Standards of Practice of the MIT.

74. Students whose applications for the Full Course is accepted, and who have paid the relevant fees, are enrolled as Affiliates members of the MIT without being required to pay any further membership fees. Students who are awarded the Award Certificate in Taxation will automatically be qualified to continue to be members of the MIT on payment of its annual Membership fees, subject to clause 3.07 of the Bye-Laws to the Statute of the MIT.

The Membership shall however be suspended should the student not graduate in the respective academic year due to the exceptions mentioned in Regulations 12 above.

75. The MIT reserves the right to change as may be necessary the lecturer for any Lecture, method of assessment as well as the date, time or location thereof. The MIT will endeavor to give reasonable notice of any such change.

76. All communications to the MIT and to the Education Committee in connection with the Course are to be made in writing, by

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e-mail or standard letter, except where circumstances otherwise require.

77. These Regulations apply to students who enrol for the MIT Course on Taxation 2023/2024 commencing in October 2023, whether enrolled for the full Course to be completed in one academic year or the full Course to be completed in more than one academic year in accordance with Regulation 4. These Regulations furthermore apply to students who did not previously follow any one or modules of the MIT Course on Taxation and who enrol for any one or more Modules of the Course with effect from the academic year 2023/2024. Students who enrolled for any one or more modules of the MIT Course on Taxation commencing in prior academic years will continue to be bound by the Regulations published for the academic year in which they were first enrolled.
78. The MIT may issue additional regulations regarding Corporate Membership, should It open membership base to Corporate Members.