



MALTA  
INSTITUTE  
OF TAXATION

**MIT COURSE ON  
TAX COMPLIANCE**  
2023-2024

# MIT COURSE ON TAX COMPLIANCE 2023-2024

*The MIT Course on Tax Compliance is a specialised and comprehensive course which covers direct and indirect tax issues from a practical perspective. It is designed for individuals from accounting, financial or legal backgrounds but is also ideal for clerical staff members of accountancy, audit and legal firms who handle tax compliance matters.*

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.

**3 Modules:** The course is split into 3 modules (a total of 31 lectures):

- A. Personal Tax: this module covers the technical considerations of personal tax (1 ECTS);
- B. Corporate Tax: this module addresses the basic issues which tax practitioners encounter in their corporate tax compliance work. Module B concentrates on income tax theory and on the practical side of the tax. (6 ECTS);
- C. Capital Gains and Duty: covers an introduction to the capital gains and duty, including various exemptions, relief mechanisms and computing the taxable base. It also delves into the filing requirements relative to transfers of securities. (2 ECTS);

*Along the course, **5 Practical Sessions** are delivered: these lectures focus on personal tax, Corporate Tax Returns and fiscal consolidation and completing capital gains and duty schedules with practical examples.*

**Assessment:** An assignment to be completed at the end of each Module (optional) and a Home Test (optional). Attendance is also taken into account for final grading purposes.

**Duration:** 24 lectures, from October 2023 to May 2024.

**Option:** Applicants 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\*\*

Lectures commence at 18.00 – 20.00 CET and Practical sessions commence at 17.00 – 20.00 CET on the dates stipulated below at the premises of St. Aloysius College 6<sup>th</sup> Form, Triq il-Kulleġġ, Ħal Balzan.

**Fee:** €1,250 (full course). A price per module is available. See Course Regulations for Fee Payment Terms.

**Application deadline:** 24 October 2023. All applications must be accompanied by a non-refundable application fee of €150.

An **early bird offer** of 10% is available until 19<sup>th</sup> September 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 (€1,100). Should the payment not be settled, an invoice for the full price will be issued (€1,250).

As from 20<sup>th</sup> September 2023, the early bird offer will no longer apply. Payment of the fee for applications received after 20<sup>th</sup> September 2023 must be settled within ten (10) days from receipt of confirmation of enrolment. Applications received on or after 20<sup>th</sup> October 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.*


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2023-2024

## WHY SIGN UP FOR THE MIT COURSE ON TAX COMPLIANCE?

- Ideal for persons who wish to pursue, or who are already pursuing a career in tax compliance
- **53** Core CPE Hours
- Participates in the **Get Qualified Scheme**
- **Optional assessment** (assignments & tests)
- **EQF/ MQF Level 5 (9 ECTS) certification** for students who successfully complete the assessment (full course only)
- **Option to select modules:** applicants may opt to attend any one or more modules.

# PERSONAL TAX

MODULE A	PERSONAL TAX	
26 October 2023	Lecture 1	Personal Tax Return - Technical Considerations
2 November 2023 	Practical Session	Individual Tax [3-hour session]

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



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

# CORPORATE TAX

MODULE B		CORPORATE TAX	
9 November 2023		Lecture 1	Introduction to Income Tax Act (corporates + partnerships)
16 November 2023		Lecture 2	Walkthrough of the Corporate Income Tax Return
23 November 2023		Lecture 3	Article 14 and Article 26 (Basics, IDL) - Part 1
30 November 2023		Lecture 4	Taxation of Passive Income
4 December 2023		Lecture 5	Article 12 + CFC Rules
14 December 2023		Lecture 6	Tax Accounting Rules
11 January 2024		Lecture 7	Double Tax Relief
18 January 2024		Lecture 8	The Malta Tax Payment and Refund System
25 January 2024		Lecture 9	Article 14 and Article 26 (NID) - Part 2
1 February 2024		Lecture 10	Article 14 and Article 26 (anti-hybrids) - Part 3
8 February 2024		Lecture 11	UnShell, DAC & compliance matters
22 February 2024		Practical Session	Corporate Taxation – Part 1 [3-hour session]
29 February 2024		Practical Session	Corporate Taxation – Part 2 [3-hour session]
7 March 2024		Lecture 12	Fiscal Consolidation - Part 1
14 March 2024		Lecture 13	Fiscal Consolidation - Part 2

21 March 2024		Practical Session	Fiscal Consolidation [3-hour session]
28 March 2024		Lecture 14	Investment Tax Credits




*\*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*

# **CORPORATE TAX (cont.)**

# CAPITAL GAINS AND DUTY

MODULE C	CAPITAL GAINS AND DUTY	
4 April 2024	Lecture 1	Tax on Capital Gains - Non-Securities (incl. exemptions and exit tax)
11 April 2024 	Lecture 2	Tax on Capital Gains - Securities
18 April 2024	Lecture 3	Duty on Documents and Transfers - Part 1
25 April 2024 	Lecture 4	Duty on Documents and Transfers - Part 2
2 May 2024 	Practical Session	Capital Gains and Duty [3-hour session]

*\*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*



# SUMMARY OF THE PRACTICAL SESSIONS

The below schedule is a summary of the Practical Sessions – all sessions will be held physically in class held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Ħal Balzan

	PRACTICAL SESSIONS	
2 November 2023	Practical Session 1	Individual Tax [3-hour session]
22 February 2024	Practical Session 2	Corporate Taxation – Part 1 [3-hour session]
29 February 2024	Practical Session 3	Corporate Taxation – Part 2 [3-hour session]
21 March 2024	Practical Session 4	Fiscal Consolidation [3-hour session]
25 April 2024	Practical Session 5	Capital Gains and Duty [3-hour session]

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



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