



MALTA
**INSTITUTE
OF TAXATION**

**THE REGULATIONS
GOVERNING THE
AWARD IN TAX
COMPLIANCE
2026-2027**

AWARD IN TAX COMPLIANCE REGULATIONS

THE COURSE

1. The Award in Tax Compliance (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 by the MFHEA at EQF/MQF Level 5 (9 ECTS). The Course comprises a total of 25 lectures (the 'Lecture/s') including 5 practical sessions (the 'Practical Session/s').
3. The certification will be awarded to students who successfully complete the full Course in terms of Regulation 17.
4. The Course carries 55 core CPE hours.
5. Interested persons also have the option to sign up for any one or more Lectures/Practical Sessions which may be of interest without pursuing the full Course. Students interested in following

less than the full Course should refer to Regulation 13 and Regulation 19 hereunder.

FORMAT

6. Unless otherwise advised, Lectures commence at 09.00 CET on the dates as stipulated in the Schedule of Lectures. Practical Sessions commence at 17.00 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. Each Practical Session will be of approximately three hours and will be held face to face.
7. MIT is currently licensed to operate as an online/blended Educational Institutional, and the Course is run in this manner:
 - 100% of the lectures will be held in person.

Face-to-face Lectures must be attended in person and will not be available to follow online.

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 limited to, when

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required in terms of any government directive or legislative requirement.

ELIGIBILITY REQUIREMENTS

8. An individual wishing to follow the full Course is required to hold a Bachelor of Commerce (Hons), Master of Accountancy or Law, ACCA or equivalent, or individuals joining a tax compliance function with relevant work experience. The number of places is limited and, other things being equal, allocation will be on a first come first serve basis, provided that the Education Committee retains full overall and final control over the selection process.

APPLICATION

9. Signed applications for participation in the Course for Academic Year 2026/27 must be submitted by not later than 25 November 2026. 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 and/or work experience as required.

COURSE FEE

10. 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.

11. The all-inclusive fee for the Course is €1,250 for the Academic Year 2026/27 and covers all Lectures and Practical Sessions to be completed in Academic Year 2026/27.

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.

12. Fees due in terms of Regulation 11 above are payable as stated and are non-refundable. A student who, owing to particular circumstances is unable to complete the full course in the academic year may request authorisation from the Education Committee of the Institute to complete any remaining Lectures/Practical Sessions in the subsequent academic year, subject to the payment of an additional €50 administrative fee.

Such a request shall be made in writing by the student to the MIT prior to the start of the Module in question.

The decision on this request is at the discretion of the Education Committee. It is to be noted that when the full Course is not completed in one academic year, the Practical Sessions must be completed at the end.

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13. Where an applicant wishes to sign up for any one or more Practical Sessions but not the full Course, the fees shall be as follows:

- Practical Sessions (5 Sessions):
 - MIT Members: €372
 - Non-MIT Members: €520

Fees due in terms hereof are payable as stated and are non-refundable.

14. If a student opts to attend one or more Lectures/Practical Sessions, but not the full Course, and subsequently opts to apply to attend any additional Lectures/Practical Sessions, the student shall not receive a refund of any fees in relation to the Lectures/Practical Sessions previously applied for and therefore the respective fees as outlined herein shall apply for each additional Lectures/Practical Sessions.

15. Once a student has applied to attend the Course or specific Lectures/Practical Sessions of the Course, said Course and/or Lectures/Practical Sessions may not be assigned to another person should that student not be able to attend. Furthermore, any fees paid in respect of the Course and/or Practical Session(s) shall not be transferable to another programme offered by MIT.

COURSE MATERIALS

16. The MIT will make available, electronically, all hand-outs, 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

17. Successful completion of the full Course will depend on three criteria:

- a. obtaining a passing Grade as detailed in Regulation 33 on the Assignment required to be submitted by students as detailed herein (the 'Assignment'). This will contribute to 80% of the overall assessment;
- b. Obtaining a passing score in the Home Test as detailed in Regulations 34 and 39. This will contribute to a 15% of the overall assessment;
- c. Attending the required amount of Lectures as detailed in Regulation 36. This will contribute to 5% of the overall assessment.

18. Students who have successfully completed the Course in accordance with Regulation 17 will be awarded an Award in Tax Compliance (EQF/MQF Level 5 (9 ECTS)).

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19. Students may opt not to submit the Assignment, in which case they shall be awarded a Certificate of Attendance attesting to the completion of the Lectures/Practical Sessions attended provided they have attended the required number of Lectures in accordance with Regulation 17.
20. Students who are unable to submit the Assignment are required to inform the MIT in writing in advance of the deadline for submission and shall also provide the reason for failure to submit the Assignment. It is at the discretion of the Education Committee to excuse a student from submitting the Assignment in that academic year.

If a student fails to submit an Assignment without duly notifying the MIT the Course will be marked as incomplete.

In such cases the student will not be given the opportunity to submit the Assignment at a later stage.

Should the student eventually wish to complete the Course, the student will have to re-apply for in the subsequent academic year, provided that such an edition is in fact organized by the MIT, and pay the respective fees as indicated in Regulation 13 above and an additional €50 administration fee.

21. The graduation ceremony will be held prior to the start of the Academic Year 2027/28. The details with respect to the graduation ceremony will be provided to students by the MIT in writing, by e-mail.

22. Students who have chosen to follow all of the Lectures/Practical Sessions but have opted to solely satisfy the attendance criteria shall be awarded a Certificate of Attendance attesting to the completion of the Lectures attended, provided they have attended the required number of Lectures in accordance with Regulation 35.

ATTENDANCE

23. 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 signature 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.
24. In the case of online lectures, attendance for the purposes 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.
25. The MIT may publish additional regulations on the manner in which attendance to online lectures is recorded and/or verified.

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26. Students who are not able to attend a given lecture are required to inform the MIT office 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.
27. A medical certificate is to be provided when a student is unable to attend due to illness.
28. Students who fail to observe the attendance rule outlined in Regulation 17 due to exceptional circumstances, and have failed to notify the MIT of any absences from Lectures in accordance with Regulation 26, 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 particular absence.
29. Students that stop attending Lectures without informing the MIT in writing shall forfeit the fees paid for the relevant Course (and any relevant Lectures/Practical Sessions which are not attended) and shall not be entitled to carry these forward to subsequent academic years.
30. Where a student fails to attend two or more consecutive Lectures 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 Course will automatically be forfeited without further notice.

31. Students are expected to conduct themselves in a lawful, disciplined and respectful manner throughout the lectures. Persistent late attendance will not be tolerated.

ASSESSMENT

Assignment

32. The Assignment will be set during the academic year on relevant themes communicated to students. Assignment papers are to be submitted by a date which will be fixed by the Education Committee in each case. 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 circumstances so require.

Home Test

33. Each test will be in the form of a series of short questions which shall be completed by the students through an online platform.
34. Students will be granted a period of 14 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 38.

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Attendance

35. The minimum attendance requirement for the Lectures is 80%.

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 17.

36. It will not be possible to discuss marks awarded, but the Education Committee, at its discretion, may allow students a period of two weeks in which to upgrade an Assignment that has been submitted and marked below 60%. Requests for this purpose are to be made by students not later than 10 days after they have been notified of the mark obtained. Alleged failure to receive, in due time, notice of an Assignment that has been set will not be considered to constitute a valid excuse for any purpose whatsoever.

37. 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 40% - 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:

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

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

38. For the purpose of assessing the Home Test (Regulation 33), students who complete 60% or more of the questions correctly will obtain the full 15 marks referred to in Regulations 17 and 34.
39. The grading system outlined in Regulation 37 shall also be applied when determining the overall assessment of each student per module further to Regulation 17.
40. Students are not entitled to view the corrected paper.
41. Students will be entitled to request a revision of an Assignment paper should they not be satisfied that the grade awarded correctly

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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 Assignment.

42. A student may request a Simple Revision of Paper. This entails a revision of the 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. The fee for a Simple Revision of Paper is €150.
43. Alternatively, a student may request a Detailed Revision of Paper. This entails a revision of the 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 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 Assignment paper submitted by the student. The fee for a Detailed Revision of Paper is €250.

44. After obtaining the feedback from 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 Assignment paper submitted by the student in accordance with Regulation 43. The fee to upgrade from a Simple Revision of Paper to a Detailed Revision of Paper is €100.
45. 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.
46. 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.
47. Students failing to secure a satisfactory mark in the Assignment will be entitled to re-submit the Assignment during the same academic year.

Students who re-sit an Assignment and pass the re-sit Assignment shall not be eligible to obtain a grade higher than a grade 45 D.

GDPR COMPLIANCE

48. During online lectures students are prohibited from taking screenshots (or anything similar) of other students and if students are detected doing so, the offender

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will be removed from the lecture or suspended from the course entirely.

MIT will not make use of any screenshots with students on camera.

49. 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:

- a. publish their assignment papers, submitted in accordance with Regulation 34 hereof, on the website of the MIT; and
- b. retain their personal records as may be necessary for any academic purposes and standard recording keeping.

COMPLAINTS

50. Any complaint concerning the Course is to be made in writing, by email, addressed to the Education Committee of the MIT. The MIT takes all complaints and suggestions

seriously and 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

51. The Award in Taxation, the Award in Tax Compliance and the Award in VAT 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](#).

PLAGIARISM AND THE USE OF AI

52. The Malta Institute of Taxation recognises the recent proliferation in the use of generative AI tools (such as ChatGPT) for professional and/or educational purposes, and acknowledges the use of such tools by students as a research tool (similar to a search engine), as an aid in understanding material being covered in the lectures or text of reading materials, and to assist in planning an assignment. However, any assignment

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submitted for assessment must be the student's own original work. If a student uses AI tools to assist with the completion of an assignment, or part thereof, and submits this as their own work, this will be considered plagiarism.

View our Policy on Plagiarism and the use of AI [here](#).

GENERAL

53. 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.
54. Any rules set by the administration of the premises wherein lectures are being delivered are to be respected at all times.
55. The MIT reserves the right to change as may be necessary the lecturer for any Lecture, as well as the date, time or location thereof. The MIT will endeavour to give reasonable notice of any such change.
56. Students who successfully complete this Course will be eligible to enrol for the MIT

Award in Taxation (MQF Level 6) also run by the MIT.

57. These Regulations apply to students who enrol for the Award in Tax Compliance 2026/2027 commencing in November 2026. These Regulations furthermore apply to students who did not previously follow any one or Lectures of the Award in Tax Compliance and who enrol for any one or more Lectures of the Course with effect from the academic year 2026/2027. Students who enrolled for any one or more Lectures of the Award in Tax Compliance commencing in prior academic years will continue to be bound by the Regulations published for the academic year in which they were first enrolled.
58. All communications to the MIT and to the Education Committee in connection with the Course are to be made in writing, by email, except where circumstances otherwise require.

