MALTA INSTITUTE OF TAXATION

AWARD IN TAX COMPLIANCE [MQF LEVEL 5]

2026-2027

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*The **Award in Tax Compliance** offers an overview of fundamental principles of income tax, capital gains and duty and fiscal consolidation and their application in practice. It is designed to provide a comprehensive introduction to the fundamentals of taxation required by all individuals who work in the field of tax, and addresses the principles as well as the practical issues (including documentary and filing obligations).*

The MIT Course on Tax Compliance is a higher education course and accredited by the Malta Further & Higher Education Authority (MFHEA). The Malta Institute of Taxation is licensed as a Higher Education Institution (license number 2015-014).

Course Content:

- **Corporate Tax:** addresses the basic issues which tax practitioners encounter in their corporate tax compliance work. The lectures cover both income tax theory as well as the practical side of the tax.
- **Capital Gains Tax and Duty:** an introduction to capital gains tax and duty, including the various exemptions, relief mechanisms and the computation of the taxable base. The lectures also delve into the filing requirements relevant to transfers of securities;
- **Fiscal Consolidation:** covers the election to form a fiscal unit and the requirements to apply for a fiscal unit, tax computations and a consolidated tax computation, as well as the process to prepare the consolidated tax return and supplementary document.

		Course Content
Tax Principles	✔	*The fundamentals of income tax, capital gains tax & stamp duty*
Practical application	✔	*Specific sessions dedicated to the completion of corporate Tax Returns, a consolidated tax return, and capital gains and duty schedules with practical examples*

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Assessment (Optional*):

- 4 assignments to be completed at the end of each Practical Session
- 3 home tests
- Attendance

Duration: 25 lectures, from November 2026 to June 2027
All lectures are 2 hours long (09:00 to 11:00 CET)
All practical sessions are 3 hours long (17:00 to 20:00 CET)

Venue: 100% in-class** at the premises of Learning Works,
50, Triq ix-Xorrox, B'Kara

Option: Applicants may opt to follow the full Course or any one or more Lectures and/or Practical Sessions

Application deadline: 25th November 2026. All applications must be accompanied by a non-refundable application fee of €150.

Fee: €1,250 (full course).

An **early bird offer** of 10% is available until 9th October 2026. The early bird offer will be applied once the completed application form for the **full Course fee** 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. Should the payment not be settled, an invoice for the full price will be issued.

Payment of the fee for applications received after 9th October 2026 must be settled by the earlier of ten (10) days from receipt of confirmation of enrolment and the date of commencement of the course. If the fee is not received by the due date, enrolment will be automatically forfeited without further notice.

* The MQF 5 qualification is obtained by students who successfully fulfil the attendance and assessment requirements. Students who opt out of the assessment are only entitled to a Certificate of Completion upon termination of the Course.

**In-person lectures will not be available to follow online.

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WHY SIGN UP FOR THE MIT COURSE ON TAX COMPLIANCE?

- Develop a strong foundation in basic income tax fundamentals and the principles underpinning tax reporting;
- Obtain a practical understanding of the income tax, capital gains and duty reporting obligations of companies;
- Gain insights into procedural matters when dealing with the tax administration.

*Lectures are held in **English**.*

The Award in Tax Compliance is ideal for persons pursuing a career in tax, with its focus on the practical aspects of tax compliance and reporting, giving students hands-on experience with the application of tax legislation in practice.

ACCREDITATION

- **Hours of Total Learning:** 227 hours
  - Total contact hours: 55 core CPE hours
  - Self-study hours: 160 hours
  - Assessment hours: 12 hours
- **EQF/MQF Level 5 (9 ECTS) certification** for students who successfully complete the assessment (full course only)*

The Award in Tax Compliance participates in the **Get Qualified Scheme.**

*Assessment is optional (Mandatory only for MQF Certification)

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GENERAL ASSESSMENT METHOD

Four assessments are given at the end of each of the Practical Sessions. There are five practical sessions and four assessments as one of the sessions is split into two parts (80% Assignment).

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

15% of the overall assessment of that Course will contribute to a Home Test. A series of short questions will be provided on the content covered during the lectures which will be done online at home. A maximum of 15marks will be awarded.

5% of the overall assessment of that Module will contribute to the attendance. Attendance of at least 75% of the Course. A maximum of 5 marks will be awarded.

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

Application Form

Course Regulations

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BY THE END OF THE COURSE, STUDENTS WILL HAVE BEEN EXPOSED TO THE FOLLOWING:

- Confidently understand his manager's explanations to clients in negotiations with the tax authorities
- Provide assistance whilst working within a support team to his manager
- Keep abreast with local and overseas jurisprudence on tax related cases
- Gain an understanding of procedural tax matters when dealing with the Revenue departments
- Gain a theoretical knowledge of the basic income tax regulations governing the payment of tax and the treatment of tax matters, both local and foreign.
- Manage own learning in terms of self-study and practice and thus keep himself updated with new legislation
- Undertake further studies, such as follow the Award in Taxation, rated at MQF Level 6

THIS COURSE IS DESIGNED TO ASSIST PARTICIPANTS DEVELOP THE FOLLOWING KNOWHOW:

- Better explain minor technical matter to clients, in particular the concepts underlying tax situations
- Be a more effective communicator in his dealings, both verbal and in writing, with the MTCA and with the clients
- Assist the manager in the dealings with the clients

SCHEDULE OF LECTURES

DATE	LECTURE DETAILS	
Thursday 26-Nov-26	Lecture 1	Introduction to Income Tax Act
Thursday 3-Dec-26	Lecture 2	Walkthrough of the Corporate Income Tax Return
Thursday 10-Dec-26	Lecture 3	Article 14 and Article 26 (Basics, IDL) – Part 1
Thursday 17-Dec-26	Lecture 4	Taxation of Passive Income
Thursday 7-Jan-27	Lecture 5	Article 12 + CFC Rules
Thursday 14-Jan-27	Lecture 6	Tax Accounting Rules
Thursday 21-Jan-27	Practical Session 1	Corporate Taxation Basics *[3-hour session]*
Thursday 28-Jan-27	Lecture 7	Double Tax Relief
Thursday 4-Feb-27	Lecture 8	The Malta Tax Payment and Refund System
Thursday 11-Feb-27	Lecture 9	Case Studies
Thursday 18-Feb-27	Lecture 10	Article 14 and Article 26 (NID) – Part 2
Thursday 25-Feb-27	Lecture 11	Article 14 and Article 26 (NID) – Part 3
Thursday 4-Mar-27	Lecture 12	Article 14 and Article 26 (Anti-hybrids) – Part 4
Tuesday 9-Mar-27	Lecture 13	DAC & compliance matters

Lecture dates may be subject to change

Lectures: 2 hours (09:00 to 11:00 CET)
Practical Sessions: 3 hours (17:00 to 20:00 CET)

SCHEDULE OF LECTURES (.cont)

DATE	LECTURE DETAILS	
Thursday 18-Mar-27	Practical Session 2	Corporate Taxation – Part 1 *[3-hour session]*
Thursday 1-Apr-27	Practical Session 3	Corporate Taxation – Part 2 *[3-hour session]*
Thursday 8-Apr-27	Lecture 14	Tax on Capital Gains – Non-Securities
Thursday 15-Apr-27	Lecture 15	Tax on Capital Gains – Securities
Thursday 22-Apr-27	Lecture 16	Duty on Documents and Transfers – Part 1
Thursday 29-Apr-27	Lecture 17	Duty on Documents and Transfers – Part 2
Thursday 6-May-27	Lecture 18	Investment Tax Credits
Thursday 13-May-27	Practical Session 4	Capital Gains and Duty *[3-hour session]*
Thursday 20-May-27	Lecture 19	Fiscal Consolidation – Part 1
Thursday 27-May-27	Lecture 20	Fiscal Consolidation – Part 2
Thursday 10-Jun-27	Practical Session 5	Fiscal Consolidation *[3-hour session]*

Lecture dates may be subject to change

Lectures: 2 hours (09:00 to 11:00 CET)
Practical Sessions: 3 hours (17:00 to 20:00 CET)

LECTURERS

Janica Aquilina is an Assistant Manager within EY Malta's Business Tax Compliance department. Janica is a CPA by profession and joined EY Malta on a full time basis in 2015 after graduating with a Master in Accountancy from the University of Malta. The client base which Janica has worked on is usually local and international companies in a number of diverse industries such as the manufacturing industry, the banking industry and the hospitality industry. In 2018 Janica has successfully obtained a distinction in the Advanced Diploma in International Taxation at the Chartered Institute of Taxation.

Thomas Zammit is a senior manager at KPMG Malta. He completed a Bachelor of Commerce in Accountancy and Public Policy and a Master in Accountancy at the University of Malta, followed by an Advanced Diploma in International Taxation from the Chartered Institute of Taxation. Thomas specializes in corporate income tax whereby he assists local and international clients from various industries both from an advisory and a compliance perspective.

Louise Micallef joined Deloitte Malta in 1995 and is currently a Senior Manager within the Malta Grants and Incentives service line. Her current particular focus is on companies benefiting from a wide spectrum of grants and incentives. Louise has obtained a Master of Laws in European Union Law, specializing in Commercial Law. She has lectured on the Business Promotion Act as part of Continuing Professional Education Workshops organized by the Malta Institute of Accountants, as well as on Grants and Incentives on courses organised by other professional bodies.

Christine Bonello is a Manager within EY Malta's Business Tax Compliance department. Christine is an ACCA Member and CPA by profession. She joined EY Malta on a full-time basis in 2014. During her full-time employment, Christine has worked on local and international companies in various industries. She also assisted on engagements both in Malta and outside Malta for the Fraud and Investigation sub-service line.

LECTURERS

Christian Vella is currently a senior tax manager at Deloitte Malta. He currently forms part of the tax mergers and acquisitions department within the firm's tax practice. Chris mainly focuses on engagements primarily relating to shareholder restructuring exercises, succession planning engagements, mergers and acquisitions as well as general tax advisory services.

Nicola Attard is an assistant manager at Deloitte Malta, forming part of the mergers and acquisitions department within the firm's tax practice. She currently focuses on tax advisory engagements, primarily relating to succession planning, operational restructuring exercises as well as mergers and acquisitions.

Steve Bartolo is a tax manager at PwC Malta.

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