



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.*

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## 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 	Forms of Double Tax Relief available under the Income Tax Act
31 October 2023	Lecture 9 	Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions
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 	Tax Compliance Obligations and the investigative powers of the Commissioner
12 December 2023	Lecture 9	Taxation of Individuals
14 December 2023	Lecture 10 	Taxation of Trusts and Foundations
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
18 January 2024	Lecture 3 	Introduction to Transfer Pricing
19 January 2024	Lecture 4	Article 10, Article 11 and Article 12 of the OECD Model
23 January 2024	Lecture 5 	Article 6, Article 8 and Article 13 of the OECD Model
25 January 2024	Lecture 6	Case Study
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, #1al 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	Tax Avoidance and Tax Planning in an EU Context
13 March 2024	Lecture 6 	Global Minimum Tax Directive
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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