



MALTA
INSTITUTE
OF TAXATION

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

MIT COURSE ON TAX COMPLIANCE 2023-2024

The MIT Course on Tax Compliance offers an overview of fundamental principles of income tax, stamp duty and VAT and their application in practice, relevant for tax advisors, accounts clerks and finance teams. The course 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 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 December 2023 to June 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 6th 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: 6 December 2023. All applications must be accompanied by a non-refundable application fee of €150.

An **early bird offer** of 10% is available until 19th 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 20th September 2023, the early bird offer will no longer apply. Payment of the fee for applications received after 20th September 2023 must be settled within ten (10) days from receipt of confirmation of enrolment. Applications received on or after 21st November 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 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	
7 December 2023	Lecture 1	Personal Tax Return - Technical Considerations
21 December 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, Ħal Balzan

CORPORATE TAX

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

25 April 2024		Practical Session	Fiscal Consolidation [3-hour session]
2 May 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	
9 May 2024	Lecture 1	Tax on Capital Gains - Non-Securities (incl. exemptions and exit tax)
16 May 2024 	Lecture 2	Tax on Capital Gains - Securities
23 May 2024	Lecture 3	Duty on Documents and Transfers - Part 1
30 May 2024 	Lecture 4	Duty on Documents and Transfers - Part 2
6 June 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, Hal Balzan

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

Lecture dates might be subject to change



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