



MALTA  
INSTITUTE  
OF TAXATION

**MIT COURSE ON  
TAX COMPLIANCE**  
2024-2025

# MIT COURSE ON TAX COMPLIANCE 2024-2025

*The MIT Course on 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 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:** Module A addresses the basic issues which tax practitioners encounter in their corporate tax compliance work. Module B covers 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. This module also delves 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	✓	<i>The fundamentals of income tax, capital gains tax &amp; stamp duty</i>
Practical application	✓	<i>Specific sessions dedicated to the completion of corporate Tax Returns, a consolidated tax return, and capital gains and duty schedules with practical examples</i>

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**Assessment (Optional\*): 4 assignments** to be completed at the end of each Practical Session and a Home Test. Attendance is also taken into account for final grading purposes.

**Duration:** 25 lectures, from December 2024 to June 2025.  
All lectures are of 2 hours (18.00 – 20.00 CET)  
Practical Sessions are of 3 hours (17.00 – 20.00 CET)

**Venue:** 100% in-class\* at the premises of St. Aloysius College  
6<sup>th</sup> Form, Triq il-Kulleġġ, Ħal Balzan.

**Option:** Applicants may opt to follow the full course or any one or more lectures and/or Practical Sessions

## APPLICATION

**Application deadline:** 4<sup>th</sup> December 2024. All [applications](#) must be accompanied by a non-refundable application fee of €150.

**Fee:** €1,250 (full course).

Payment of the fee for applications received after 1<sup>st</sup> October 2024 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.

\*\*In-person lectures will not be available to follow on line

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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.

*The MIT Course on 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

- **55** Core CPE Hours
- **EQF/ MQF Level 5 (9 ECTS) certification** for students who successfully complete the assessment (full course only)\*

The MIT Course on Taxation Participates in the **Get Qualified Scheme**

\*Assessment is optional (Mandatory only for MQF Certification)

# COURSE PROGRAMME

DATE	LECTURE DETAILS	
5 December 2024	Lecture 1	Introduction to Income Tax Act (corporates + partnerships)
17 December 2024	Lecture 2	Walkthrough of the Corporate Income Tax Return
19 December 2024	Lecture 3	Article 14 and Article 26 (Basics, IDL) - Part 1
9 January 2025	Lecture 4	Taxation of Passive Income
16 January 2025	Lecture 5	Article 12 + CFC Rules
23 January 2025	Lecture 6	Tax Accounting Rules
30 January 2025	Practical Session 1	Corporate Taxation Basics [3-hour session]
6 February 2025	Lecture 7	Double Tax Relief
13 February 2025	Lecture 8	The Malta Tax Payment and Refund System
20 February 2025	Lecture 9	Case Studies
27 February 2025	Lecture 10	Article 14 and Article 26 (NID) - Part 2
6 March 2025	Lecture 11	Article 14 and Article 26 (NID) - Part 3
13 March 2025	Lecture 12	Article 14 and Article 26 (anti-hybrids) - Part 4
20 March 2025	Lecture 13	Unshell, DAC & compliance matters

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

# COURSE PROGRAMME (.cont)

DATE	LECTURE DETAILS	
27 March 2025	Practical Session 2	Corporate Taxation - Part 1 [3-hour session]
3 April 2025	Practical Session 3	Corporate Taxation - Part 2 [3-hour session]
10 April 2025	Lecture 14	Investment Tax Credits
23 April 2025	Lecture 15	Tax on Capital Gains - Non-Securities (incl. exemptions and exit tax)
29 April 2025	Lecture 16	Tax on Capital Gains – Securities
8 May 2025	Lecture 17	Duty on Documents and Transfers - Part 1
15 May 2025	Lecture 18	Duty on Documents and Transfers - Part 2
22 May 2025	Practical Session 4	Capital Gains and Duty [3-hour session]
4 June 2025	Lecture 19	Fiscal Consolidation - Part 1
5 June 2025	Lecture 20	Fiscal Consolidation - Part 2
12 June 2025	Practical Session 5	Fiscal Consolidation [3-hour session]

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

## 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.



Miraine Vella is an international and M&A tax consultant working at EY. She is a CPA and have obtained ADIT. Miraine sits on the International Tax and Education Committees at MIT and is part of the Working Group on International Taxation at MIA. Miraine lectures tax and corporate finance..



Lara Spiteri Debono graduated through the ACCA programme and is also a Certified Public Accountant. Lara joined PwC Malta back in 2013 where she started studying for ACCA, and then joined on a full-time basis in September 2015. Lara is a manager within the firm's Tax line of service. Over the past years, Lara assisted with tax compliance and tax advice to a wide portfolio of local and international clients across a wide variety of industries. She is also part of the Funds, Incentives and Automatic Exchange of Information teams.



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