



MALTA  
INSTITUTE  
OF TAXATION

**The MIT Course in  
VAT Compliance**  
**April - June 2025**

# MIT Course in VAT Compliance

The **MIT Course in VAT Compliance** is a 6-lecture course which covers the fundamentals underpinning Malta VAT reporting and the practical aspects of reporting and compliance.

## Programme Content:

- **VAT concepts and salient principles: the foundation of VAT Reporting**  
Clarification of key VAT concepts of: supply of goods and services; intra-community supply intra-community acquisition, import/export; rates & exemptions; input tax.
- **VAT Registration - the options and obligations**  
A detailed overview of the different categories of Malta VAT registration (article 10, 11 & 12), examining when registration is an option and when it is an obligation, as well as the registration process in practice (including registration of a VAT Group). This session will also cover the process of one-stop-shop registration.
- **VAT Records & documentation (2 lectures)**  
A focus on the documentary obligations for VAT-registered persons, including,
  - issuing tax invoices or fiscal receipts (the rules & the contents of these documents);
  - Record-keeping obligations with a focus on the documentation required during a VAT Audit;
  - VAT Forms submitted by persons registered under article 11 & 12.
- **Completing a VAT Return\* (2 lectures)**
  - Part 1 - Reporting Sales**  
A box-by-box walkthrough a standard VAT return, focusing on reporting SALES (cross-border supplies, supplies which take place outside Malta, domestic supplies & exports). Includes the reporting of cross-border supplies in a Recapitulative statement and Intrastat.
  - Part 2- Reporting purchases**  
A box-by-box walkthrough a standard VAT return, focusing on reporting PURCHASES (intra-EC purchases, imports, domestic purchases) and reporting INPUT TAX deductions.

*\* based on the MIT Guide to Completing a VAT Return.*

# MIT Course in VAT Compliance

## WHO SHOULD SIGN UP FOR THE MIT COURSE IN VAT COMPLIANCE?

This course is designed for individuals who work in the field of VAT reporting and compliance (accountants, lawyers, financial controllers and others) or who are seeking to pursue a career in VAT reporting and compliance.

## PROGRAMME DETAILS

- **6 lectures** between April and June 2025 at 1700hrs [timetable below]
- **Blended** [4 lectures online / 2 lectures in-class]
- **14 Core** CPE hours
- **EQF/MQF Level 5\* (2 ECTS)** certification for students who successfully complete the Course / **Certificate of attendance** will be given to attendees
- **Case study** assessment [optional]
- Eligible for the **Investing in Skills Scheme**
- Eligible for the **Get Qualified Scheme**
- Fee:  
MIT Member €300; Non-Members €375

*\*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 attendance upon termination of the Course.*



# LEARNING OUTCOMES

**By the end of the Course, students will have been exposed to the following:**

- The different options for VAT registration
- The scenarios in which VAT registration is mandatory or optional
- The completion of the VAT registration process
- The registration of a VAT group
- The contents of a proper Tax Invoice and their relevance
- The types of fiscal receipts and when these are issued
- VAT record keeping requirements (incl. VAT audit requirements)
- Completing a VAT return, including the interpretation applied in practice to common queries
- Other VAT documents – recapitulative statement, intrastat

**This course is designed to assist participants develop the following knowhow:**

- Assessing a business's VAT registration obligations and applying for VAT registration under the appropriate option
- Preparing a tax invoice for a given transaction /reviewing tax invoices for accuracy
- Completing /reviewing VAT forms
- Advising a business on VAT return reporting of transactions
- Completing /reviewing a VAT return
- Identifying common reporting errors

DATE	DETAILS			
28 April 2025	Lecture 1	VAT concepts and salient principles – the foundation of VAT Reporting	Sarah Cassar Torregiani	17.00 – 20.00
5 May 2025	Lecture 2	VAT Registration - the options and obligations	Saviour Bezzina	17.00 – 20.00
12 May 2025	Lecture 3	VAT Records & documentation [Part 1]	Mirko Gulic	17.00 – 19.00
19 May 2025	Lecture 4	VAT Records & documentation [Part 2]	Mirko Gulic	17.00 – 19.00
26 May 2025	Lecture 5	Completing a VAT Return [Part 1] 	Brandon Gatt	17.00 – 19.00
2 June 2025	Lecture 6	Completing a VAT Return [Part 2] 	Brandon Gatt	17.00 – 19.00
Course Co-ordinator: Sarah Cassar Torregiani				

# Timetable



*Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Ħal Balzan*



# LECTURERS



Sarah Cassar Torregiani is a lawyer who specialises in VAT.

After 13 years with one of the Big Four accountancy firms, she has practiced on a freelance basis since 2015 providing technical support and advice on local and EU VAT matters as well as practical VAT training. Sarah is the Chief Technical Officer of the Malta Institute of Taxation and a member of the Indirect Tax Committee of the Institute. She has represented the Malta Institute of Taxation on the EU Commission's VAT Expert Group since 2014.



Saviour Bezzina is the senior manager responsible for indirect tax matters at the EY Malta office and forms part of EY's Global Indirect Tax Network as a local knowledge contact. He joined EY in July 2006 after obtaining the Bachelor of Accountancy (Hons.) from the University of Malta. He is a member of the Malta Institute of Accountants, holds a Diploma in VAT compliance, lectures regularly on VAT and indirect tax matters and is a member of the MIA and MIT Indirect Taxation Committees. Saviour was awarded the 2007 MIA prize as the best student who graduated in the Bachelor of Accountancy (Hons) Degree Course Group 2004/2006.



Mirko is an experienced Tax Manager with a demonstrated history of working in the accounting industry, specialising in indirect tax and VAT specifically. Strong accounting professional with a Bachelor of Accountancy (Hons.) from University of Malta and a Diploma in Taxation from the Malta Institute of Taxation. A fellow member of the Malta Institute of Accountants (MIA) and forms part of the Indirect Tax Committee within the MIA.



Brandon Gatt, a Certified Public Accountant in possession of an ACCA degree, has been in the profession for the past seven years. He has been involved in VAT and accounting assignments both within and outside of Malta. Brandon has been specialising in VAT since 2016 and is currently leading the VAT division at Zampa Partners.

In a relatively short period, Brandon has acquired the necessary experience vital to handling an ever-growing portfolio of diverse clients, operating within various sectors of the economy. Back in June 2017, he attended an intensive course in France, provided by VAT Forum; a partnership of International VAT experts, where he was provided with intensive training on the Articles of the EU VAT directive 2006/112/EC. He is now reading for the EU VAT Expert Degree.

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