

FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
1 October 2025	Lecture 1	Interpretation of Tax Law and Jurisdiction to Tax
2 October 2025	Lecture 2 	Passive vs Active Income - Badges of Trade
7 October 2025	Lecture 3 	Deductions (including Capital Allowances)
9 October 2025	Lecture 4	Exemptions
14 October 2025	Lecture 5 	Case Study
16 October 2025	Lecture 6	Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions
21 October 2025	Lecture 7 	Taxation of Companies - Fiscal Consolidation and NID
23 October 2025	Lecture 8	Forms of Double Tax Relief available under the Income Tax Act
28 October 2025	Lecture 9 	Taxation of Companies - Tax Shareholder Refunds
30 October 2025	Lecture 10	Case Study
17 November 2025	Module A Exam [optional]	
22 December 2025	Module A Resit Exam [optional]	

Lecture dates might be subject to change



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