



MALTA
INSTITUTE
OF TAXATION

**MIT COURSE ON
TAXATION 2025-2026**

*Refresher course for
MIT COT ALUMNI*

MIT COURSE ON TAXATION ALUMNI

Did you complete the MIT Course on Taxation between 2005 and 2019?

To mark the **MIT's 30th anniversary**, we are offering MIT COT Alumni the opportunity to enrol for **any Module/s** or **specific lectures** forming part of the **MIT Course on Taxation 2025/2026**.

The MIT Course on Taxation is currently split into **5 modules** (a total of 51 lectures):

- A. Fundamentals of Maltese Income Tax Law (3 ETCS);
- 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).

MIT COT Alumni (2005-2019) have the option to enrol for:

- Any one or more modules, or
- Any one or more lectures

The list of lectures per module can be found below ↓

Who is eligible? Individuals who completed the MIT Course on Taxation (formerly the Diploma in Taxation) in the years 2005 – 2019.

Why sign up? Tax legislation evolves. The MIT Course on Taxation evolves to reflect legislative developments. This is a unique opportunity for COT Alumni to level up their knowledge.

Places are limited and will be allocated on a first come first served basis.

MIT COURSE ON TAXATION ALUMNI

Details

Mode of delivery: The MIT Course on Taxation is a **blended** course:

- 50% of the lectures will be held online
- 50% of the lectures will be held in person**

** The  symbol on the lecture list denotes an in-person lecture. NOTE: there is no online option for in-person lectures

Face-to-face lectures are held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, Ħal Balzan.

Date & Time: Lectures commence at 18.00 – 20.00 CET on the dates stipulated below.

Fee for MIT COT Alumni:

- Full Module: **25%** discount on the original price.
The original Module prices are:
- One Module €675
 - Two Modules €1,295
 - Three Modules €1,865
 - Four Modules €2,375

The 25% discount will be applied to the prices listed above.

- Specific lectures: **€50**/lecture

The list of lectures per module can be found below ↓

Would you like to broaden your tax knowledge and boost your qualification? Take advantage of our 30th Anniversary offer and sign up today.

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.

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

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	
18 November 2025	Lecture 1 	Tax on Capital Gains [3-hour session / start time 1730hrs]
20 November 2025	Lecture 2	Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property – Part 1
25 November 2025	Lecture 3 	Tax, including CG, on Property Transfers, Rental Income and Duty on Transfers of Immovable Property – Part 2 [3-hour session / start time 1730hrs]
27 November 2025	Lecture 4 	Case Study
2 December 2025	Lecture 5	Levying of Duty on Documents and Transfers on Transfer of Shares
4 December 2025	Lecture 6 	Case Study
9 December 2025	Lecture 7	Taxation of Partnerships, Collective Investment Vehicles and other Special Purpose Vehicles
11 December 2025	Lecture 8	Tax Compliance Obligations and the investigative powers of the Commissioner
16 December 2025	Lecture 9 	Taxation of Trusts and Foundations

Lecture dates might be subject to change



Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kulleġġ, #41 Balzan

INTERNATIONAL TAX LAW

MODULE C	INTERNATIONAL TAX LAW	
8 January 2026	Lecture 1 	Introduction to the OECD Model and Article 1 to Article 4 of the OECD Model
13 January 2026	Lecture 2	Article 5 and Article 7 of the OECD Model
15 January 2026	Lecture 3 	Introduction to Transfer Pricing
20 January 2026	Lecture 4	Article 6, Article 8 and Article 13 of the OECD Model
22 January 2026	Lecture 5	Article 15 to Article 20 of the OECD Model
27 January 2026	Lecture 6 	Article 10, Article 11 and Article 12 of the OECD Model
29 January 2026	Lecture 7	Case Study
3 February 2026	Lecture 8 	Article 23 and Article 24 of the OECD Model and Triangular Cases
5 February 2026	Lecture 9	Abuse of Treaties and the OECD Multilateral Instrument
9 February 2026	Lecture 10 	Abuse of Treaties / Case Studies

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

EU ACQUIS IMPACT ON MALTESE TAX LAW

MODULE D	EU ACQUIS IMPACT ON MALTESE TAX LAW	
26 February 2026	Lecture 1 	Introduction to EU Law and the interaction with Maltese Income Tax Law
3 March 2026	Lecture 2	The EU Directives and their Transposition into Maltese Law - Part 1
5 March 2026	Lecture 3	The EU Directives and their Transposition into Maltese Law - Part 2
10 March 2026	Lecture 4	The EU Directives and their Transposition into Maltese Law - Part 3
12 March 2026	Lecture 5 	Global Minimum Tax Directive
17 March 2026	Lecture 6	Tax Avoidance and Tax Planning in an EU Context
18 March 2026	Lecture 7 	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure - Part 1
24 March 2026	Lecture 8	Exchange of Information, Tax Transparency and the Mutual Assistance Procedure - Part 2
26 March 2026	Lecture 9 	Fiscal State Aid
30 March 2026	Lecture 10 	The Role of the Court of Justice of the European Union in Direct Taxes

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

VAT (& OTHER INDIRECT TAXES)

MODULE E	VAT (& OTHER INDIRECT TAXES)	
16 April 2026	Lecture 1 	Scope of VAT
21 April 2026	Lecture 2 	Introduction to the Place of Supply Rules - Goods & Services
23 April 2026	Lecture 3 	Liability for VAT (Responsibility for charging & reporting VAT)
28 April 2026	Lecture 4 	Cross-border Transactions - Services
30 April 2026	Lecture 5	International Transactions in Goods - Part 1
5 May 2026	Lecture 6 	International Transactions in Goods - Part 2
7 May 2026	Lecture 7	Rates & Exemptions
12 May 2026	Lecture 8	Input Tax - Part 1
14 May 2026	Lecture 9	Input tax - Part 2
19 May 2026	Lecture 10	Special Schemes & Specific Measures
21 May 2026	Lecture 11 	Practical application of VAT - Case Studies – Part 1
26 May 2026	Lecture 12	Practical application of VAT - Case Studies – Part 2

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

LECTURERS



Ian Zahra is a lawyer by profession and forms part of the international tax team at Deloitte Malta.

Following the completion of his studies in law at the University of Malta, he recently graduated in international tax law from the University of Leiden in the Netherlands and worked as a Teaching Assistant at the International Tax Centre (ITC Leiden).



Christopher is a Director at Deloitte Malta within the International Tax service line, with a focus on the financial services sector. In 2017 he graduated summa cum laude from the International Tax Center Leiden following which he served as a Teaching Assistant for the Fall Term of the 2017-2018 class. Christopher is warranted to practice in front of the Superior Courts of Malta and is a member of the Malta Institute of Taxation, the Malta Branch of the International Fiscal Association and the Malta Institute of Financial Services Practitioners. Furthermore, Christopher is a member of the Education Committee of the Malta Institute of Taxation and actively contributes to technical working groups.



Robert is EY Malta's Tax Leader, a tenured senior lecturer at the University of Malta, a fellow of GREIT and member of the European Association of Tax Law Professors.

In the IBFD's 2015-2017 General Report on the Protection of Taxpayers' Rights he was described as a well-known authority broadly experienced in the practical protection of taxpayers' rights and a prominent member of the legal practice. Having served as a panelist at the 2015 IFA Congress he forms part of a study group of the International Law Association on the "Protection of Taxpayers' Rights" (co-chaired by Advocate General Juliane Kokott and Pasquale Pistone) and is also a member of the Supervisory Council of the IBFD/IFA's "Observatory on the Protection of Taxpayers' Rights".



Roderick is an accountant by profession, joined the tax function of KPMG after graduating with a first-class degree in both the B. Com course and the B. Accty (Hons.) course from the University of Malta. In 2010, Roderick was awarded the Diploma in Taxation with Distinction from the Malta Institute of Taxation. Roderick is currently a Director involved in the provision of direct and indirect tax compliance and advisory services to domestic and international corporate and individual clients. He also delivers lectures in various seminars and professional educational activities relating to taxation matters including taxation modules to students reading for their ACCA qualification.

LECTURERS



Jeanette Calleja Borg is a practitioner in the area of tax compliance with over 18 years experience. She read for a Bachelor of Commerce, a Bachelor of Accountancy (Hons.), a Masters in Financial Services from the University of Malta and subsequently a Ph.D in Taxation from the School of Law, within the Centre for Commercial Legal Studies at Queen Mary, University of London. Her area of research was Cross Border Group Loss Relief in the EU. Dr. Calleja Borg has also been a guest researcher at the Institute for Austrian and International Tax Law in Vienna during 2011 and 2012/2013. Dr. Jeanette Calleja Borg is a member of the Malta Institute of Taxation and a member of the Malta Institute for Accountants. She sits on the direct taxation committees of both Institutes.



Trudy Marie Muscat is a Senior Manager, forming part of the international corporate tax team at Deloitte. She leads a team in supporting multinationals with the sustainable application of Maltese fiscal and corporate law in conjunction with European and international developments. Trudy graduated from the University of Malta with a Doctor of Laws and went on to pursue a Masters of Laws in International Tax Law at the Vienna University of Economics and Business. She is the Chairperson of the Education Committee of the Malta Institute of Taxation and teaches and examines international tax law with local Institutes and the University of Malta.



Daniela is a tax lawyer within the Tax and Legal Services Unit of PwC Malta. After graduating as a lawyer in 2009, she moved on to specialize in tax and read for a Masters in Taxation at King's College, London in 2010 and completed the Advanced Diploma in International Taxation as well as the Diploma in Taxation offered by the Malta Institute of Taxation and a Masters in Taxation.

Over the years, Daniela has gained strong experience in domestic and international tax advisory and tax restructuring projects and also regularly advises clients on other areas including capital markets and investment services. Daniela is a visiting lecturer at the Malta Institute of Taxation's Tax Diploma as well as a lecturer of the ACCA Taxation Module offered by the PwC Academy in Malta.



Robert is a senior associate within the Corporate Finance and Tax team of GANADO Advocates. Robert lectures on the Malta fiscal aspects of trusts and foundations as a visiting lecturer on the MIT Course on Taxation. He was elected to the MIT Council in 2019 and is a member of the MIT Professional Affairs Committee and the International Tax Sub-Committee.

LECTURERS



Timothy is a director within the cross-border tax team at Deloitte Malta. Timothy is a lawyer by profession and has also obtained his Adv. LLM in International Taxation from the International Tax Centre, University of Leiden.

As part of the cross-border tax team, Timothy assists clients on tax matters relating to various transactions and business operations, in particular with regards to groups operating in the online gaming industry.



Ruth, a warranted lawyer by profession, read her Advanced Masters in International Taxation at the International Tax Centre, University of Leiden in 2018. Ruth is currently a Senior Manager within the international tax advisory team at KPMG in Malta, advising international clients on both domestic and international tax and corporate law matters. Ruth also regularly delivers classes in various tax courses.



Edward is a tax partner at PwC Malta, specialising in international and European taxation law. Prior to moving to Malta in 2011, Edward worked in London for PwC, and has considerable experience assisting large multinational corporations (FTSE 100 companies) and high net worth individuals with their cross-border tax affairs. He is involved in the PwC pan-EU effort and is a member of a number of PwC EU law technical committees. Edward has an Adv. LL.M. (Leiden) Hons. and in addition to his work at PwC he occasionally lectures in the Netherlands and in Austria and has published works with Kluwer law and the IBFD.



Marlon Farrugia is a Senior Tax Manager at PwC. He is a Certified Public Accountant experienced in the field of corporate services, domestic and international taxation together with citizenship applications.

LECTURERS



Mark Abela is a lawyer and a senior manager at PwC focused on the gambling regulatory world. Strong knowledge and experience with international corporate taxation and VAT topics.



Matthew Zampa is a certified public accountant specialised in VAT. He has been specializing in VAT since 2008 and has been involved in complex VAT assignments both within and outside of Malta. Matthew, a member of the Malta Institute of Accountants is also a part-time lecturer with the Malta Institute of Taxation.

Matthew Zampa is also the first Maltese to successfully complete the Expert in EU VAT degree, a degree administered and awarded by the VAT Forum, an international partnership of indirect tax specialists, founded in 1999. He is also a joint author of the European VAT Handbook, a manual providing essential information about VAT in Europe.



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.



Anna Herrera is a tax Senior Manager at PwC. Over the past 13 years, Anna has provided corporate and indirect tax advice to a wide and varied portfolio of companies operating in a number of sectors. Anna has developed considerable VAT knowledge and experience in consulting international and local clients particularly on financial services and transactions in goods. She contributes to VAT publications on a number of subjects with particular interest on cases decided by the Court of Justice of the European Union and actively participates in the delivery of various presentations, conferences and lectures especially in the area of VAT.

Follow us!

