



MALTA
INSTITUTE
OF TAXATION

**MIT COURSE ON
TAX COMPLIANCE**
2025-2026

MIT COURSE ON TAX COMPLIANCE 2025-2026

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:** 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.

What does this course cover?

Tax Principles	✓	<i>The fundamentals of income tax, capital gains tax & stamp duty with reference to the legislation</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>

MIT COURSE ON TAX COMPLIANCE 2025-2026

Term: 25 lectures, from November 2025 to May 2026

Lectures: 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
6th Form, Triq il-Kulleġġ, Ħal Balzan.

Assessment (Optional*):

- 4 assignments to be completed at the end of each Practical Session
- 3 home tests

Enrolment Options:

- ✓ Full course (leading to MQF5 certification*); OR
- ✓ Any one or more lectures and/or Practical Sessions

Application deadline: 26th November 2025

All [applications](#) must be accompanied by a non-refundable application fee of €150

Fee: €1,250 (full course)

An **early bird offer** of 10% is available until 6th October 2025. The early bird offer will be applied once the completed application form for the **full Course fee** 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. Should the payment not be settled, an invoice for the full price will be issued.

Payment of the fee for applications received after 1st October 2025 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.

* The MQF 5 qualification and certification is obtained by students who successfully fulfil the attendance and assessment requirements. Students who opt out of the assessment will receive a Certificate of Completion upon termination of the Course.

**In-person lectures will not be available to follow online

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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	
27 November 2025	Lecture 1	Introduction to Income Tax Act (corporates + partnerships)
4 December 2025	Lecture 2	Walkthrough of the Corporate Income Tax Return
11 December 2025	Lecture 3	Article 14 and Article 26 (Basics, IDL) - Part 1
18 December 2025	Lecture 4	Taxation of Passive Income
8 January 2026	Lecture 5	Article 12 + CFC Rules
15 January 2026	Lecture 6	Tax Accounting Rules
22 January 2026	Practical Session 1	Corporate Taxation Basics [3-hour session]
29 January 2026	Lecture 7	Double Tax Relief
5 February 2026	Lecture 8	The Malta Tax Payment and Refund System
12 February 2026	Lecture 9	Case Studies
17 February 2026	Lecture 10	Article 14 and Article 26 (NID) - Part 2
26 February 2026	Lecture 11	Article 14 and Article 26 (NID) - Part 3
5 March 2026	Lecture 12	Article 14 and Article 26 (anti-hybrids) - Part 4
12 March 2026	Lecture 13	DAC & Compliance Matters

Lecture dates may be subject to change

COURSE PROGRAMME (.cont)

DATE	LECTURE DETAILS	
17 March 2026	Practical Session 2	Corporate Taxation - Part 1 [3-hour session]
26 March 2026	Practical Session 3	Corporate Taxation - Part 2 [3-hour session]
30 March 2026	Lecture 14	Investment Tax Credits
9 April 2026	Lecture 15	Tax on Capital Gains - Non-Securities (incl. exemptions and exit tax)
16 April 2026	Lecture 16	Tax on Capital Gains – Securities
23 April 2026	Lecture 17	Duty on Documents and Transfers - Part 1
30 April 2026	Lecture 18	Duty on Documents and Transfers - Part 2
7 May 2026	Practical Session 4	Capital Gains and Duty [3-hour session]
14 May 2026	Lecture 19	Fiscal Consolidation - Part 1
21 May 2026	Lecture 20	Fiscal Consolidation - Part 2
28 May 2026	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..



Steve is an accountant by profession, joining the tax department of PwC after completing his ACCA studies. In 2023, Steve completed the MIT Course on Taxation, leading to an Award in Taxation with Distinction. Steve is currently a tax manager involved in the provision of direct tax compliance and advisory services to domestic and international corporate clients. In recent years, Steve also lectured the ACCA Advanced Taxation module offered by PwC Academy in Malta.

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