

FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
Thursday 1-Oct-26	Lecture 1	Interpretation of Tax Law and Jurisdiction to Tax
Tuesday 6-Oct-26	Lecture 2 	Passive vs Active Income - Badges of Trade
Thursday 8-Oct-26	Lecture 3 	Deductions (including Capital Allowances)
Tuesday 13-Oct-26	Lecture 4	Exemptions
Thursday 15-Oct-26	Lecture 5 	Case Study
Tuesday 20-Oct-26	Lecture 6	Forms of Double Tax Relief available under the Income Tax Act
Thursday 22-Oct-26	Lecture 7	Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions
Tuesday 27-Oct-26	Lecture 8 	Taxation of Companies - Tax Shareholder Refunds
Thursday 29-Oct-26	Lecture 9 	Taxation of Companies - Fiscal Consolidation and NID
Wednesday 4-Nov-26	Lecture 10	Case Study
Wednesday 18-Nov-26	Module A Exam (<i>optional for individuals enrolled in Module A only</i>)	
Wednesday 23-Dec-26	Module A Resit Exam (<i>optional for individuals enrolled in Module A only</i>)	

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