



Award in Taxation 2026/2027

Module A – Fundamentals of Maltese Income Tax Law

Reading List

Dear student

Below please find a list of reading material for Module A:

- An Introduction to Income Tax Theory, Robert Attard
- Principles of Maltese Income Tax Law 2019, Robert Attard
- Chapters 1 to 10 from the Direct Taxation Manual – The Income Tax Acts, Malta Institute of Taxation (various authors)
 - [Chapter 1 - Introductory](#), Edwin Vella
 - [Chapter 2 - Territorial Boundaries of the Income Tax Acts](#), Edwin Vella & Marvin Gaerty
 - [Chapter 3 - Capital as Against Income](#), Edwin Vella
 - [Chapter 4 - Trade Business Profession Vocation](#), Edwin Vella
 - [Chapter 5 - Employment Income](#), Walter Cutajar
 - [Chapter 6 - Other Sources of Income](#), Edwin Vella
 - [Chapter 7 - Corporate Issues](#), Robert Attard
 - [Chapter 8 - Deductions Allowed](#), David Ferry
 - [Chapter 9 - Exemptions and Relief](#), Robert Attard
 - [Chapter 10 - Capital Allowance](#), David Ferry
- Judgements: Board of Special Commissioners decisions and Courts of Malta decisions
- Malta Tax and Customs Administration (MTCA) website: [Legal & Technical](#)

Should you have any questions about the above please do not hesitate to contact us on educ@maintax.org.

Regards
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