MALTA
INSTITUTE
OF TAXATION

Award in Taxation 2026/2027

Module B - Advanced Maltese Income Tax Law and Stamp Duty

Reading List

Dear Student

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

Main legislation

- Income Tax Act
- Income Tax Management Act
- Documents and Transfers Act
- Capital Gains Rules
- Tax on Property Transfers Rules
- Collective Investment Scheme (Investment Income) Regulations
- Duty on Documents and Transfers Rules

Publications

- Chapters 3, 9, 14, 15 and 19 from the Direct Taxation Manual – The Income Tax Acts, Malta Institute of Taxation (various authors) *[when making reference to this publication, kindly note that it has not recently been updated]*
  - Chapter 3 - Capital as Against Income, *Edwin Vella*
  - Chapter 9 - Exemptions and Relief, *Robert Attard*
  - Chapter 14 - Tax on Property Transfers, *Antoine Fiott*
  - Chapter 15 - Tax on Capital Gains, *Antoine Fiott*
  - Chapter 19 - Trusts, *Robert Taylor-East*

Official Guidelines

- Guidance Note on the Tax Treatment of Trusts
- Immovable Property settled on Trust (Article 5(18) of the Income Tax Act)
- Tax Guidelines on Property Transfers
- Manual on the Taxation of Rental Income
- IRD Tax Guidelines related to Property Transfers
- Transfer of Property Forming Part of a Project

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

Regards
Francesca Sciberras
Malta Institute of Taxation

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