



MALTA  
**INSTITUTE  
OF TAXATION**

MIT Series: Business in  
Europe: Framework for  
Taxation (BEFIT) Package

March – April 2024

# MIT Series: BEFIT Package

In its May 2021 Communication on Business Taxation for the 21st Century, the EU Commission announced a proposal for a new framework for income taxation for businesses to: (i) boost the competitiveness of the single market, (ii) reduce compliance costs, including for small to medium-sized enterprises (SMEs) and (iii) to support investment in the EU.

On 12 September 2023, the European Commission adopted the Business in Europe: Framework for Taxation (BEFIT). This initiative consists of 3 proposals aimed at simplifying tax rules and providing certainty to small and large EU businesses:

- **Session 1: Proposed Head Office Taxation Directive**

The Head Office Taxation (HOT) Proposed Directive's aim is the establishment of a Head Office Tax system, introducing the possibility for SMEs engaged in cross-border operations within the European Union (EU) to utilize the tax regulations of their home Member State when determining the taxable outcome of their permanent establishments (PEs) in other Member States. During this session, the speakers will discuss the contents of the proposed directive, by highlighting the key provisions thereof and providing an overview of its potential impact on micro, small and medium businesses.

- **Session 2: Proposed Transfer Pricing Directive**

The EU's Transfer Pricing Directive harmonizes rules by integrating the arm's length principle and OECD Guidelines into law. As such, its aim is to enhance rule consistency and tax certainty. The session explores the directive details and challenges for tax administrations and MNEs

- **Session 3: Proposed Business in Europe: Framework for Income Taxation (BEFIT) Directive**

The Seminar will delve into such matters as:

- a brief history and background of the BEFIT proposal;
- rationale of the BEFIT proposal;
- overview of the modus operandi of the proposed Directive;
- salient provisions of the Directive; and
- potential impact on Malta and commentary.

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## PROGRAMME DETAILS

- **3 lectures** (2 hours each) between March and April 2024 *[timetable below]*
- **Online**
- **6 Core CPE hours**
- **A Certificate of Attendance** will be given to attendees
- **No assessment**
- **Option** to follow the **full programme** (3 lectures) or any session
- Fee:
  - Full Course: MIT Member €105; Non-Members €147; Students €84
  - One Lecture: MIT Member: €45; Non-Members €60; Students €35
  - MIT Members are also eligible to claim their 2 complimentary CPE events. To claim the offer kindly contact [mit@maintax.org](mailto:mit@maintax.org) – Terms & Conditions Apply

# Timetable

DATE	DETAILS			
21 March 2024	Session 1	Proposed Head Office Taxation Directive	Milena Palikarova & Josef Mercieca	13.00 – 15.00
27 March 2024	Session 2	Proposed Transfer Pricing Directive	Luke Aquilina	13.00 – 15.00
3 April 2024	Session 3	Proposed Business in Europe: Framework for Income Taxation (BEFIT) Directive	Luca Xerri Balzan	13.00 – 15.00

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