

# FUNDAMENTALS OF MALTESE INCOME TAX LAW

MODULE A	FUNDAMENTALS OF MALTESE INCOME TAX LAW	
1 October 2024	Lecture 1 	Interpretation of Tax Law and Jurisdiction to Tax
2 October 2024	Lecture 2 	Passive vs Active Income - Badges of Trade
8 October 2024	Lecture 3	Deductions (including Capital Allowances)
10 October 2024	Lecture 4	Exemptions
15 October 2024	Lecture 5	Case Study
17 October 2024	Lecture 6	Taxation of Companies - The Malta Tax Accounting System and Dividend Distributions
22 October 2024	Lecture 7 	Taxation of Companies - Fiscal Consolidation and NID
24 October 2024	Lecture 8 	Forms of Double Tax Relief available under the Income Tax Act
29 October 2024	Lecture 9 	Taxation of Companies - Tax Shareholder Refunds
30 October 2024	Lecture 10	Case Study
13 November 2024	Module A Exam [optional]	
18 December 2024	Module A Resit Exam [optional]	

\*Lecture dates might be subject to change\*



Lecture to be held at the premises of St. Aloysius College 6th Form, Triq il-Kullegg, Hal Balzan