MALTA
INSTITUTE
OF TAXATION

Award in VAT Compliance

[MQF Level 5]

September 2026

Award in VAT Compliance

The **Award in VAT Compliance** is a 6-lecture course which covers the fundamentals underpinning Malta VAT reporting and the practical aspects of reporting and compliance.

PROGRAMME CONTENT:

- **VAT concepts and salient principles: the foundation of VAT Reporting**
  Clarification of key VAT concepts of supply of goods and services; intra-community supply intra-community acquisition, import/export; rates & exemptions; input tax.

- **VAT Registration - the options and obligations**
  A detailed overview of the different categories of Malta VAT registration (article 10, 11 & 12), examining when registration is an option and when it is an obligation, as well as the registration process in practice (including registration of a VAT Group). This session will also cover the process of one-stop-shop registration.

- **VAT Records & documentation *(2 lectures)***
  A focus on the documentary obligations for VAT-registered persons, including,
  - Issuing tax invoices or fiscal receipts (the rules & the contents of these documents);
  - Record-keeping obligations with a focus on the documentation required during a VAT Audit;
  - VAT Forms submitted by persons registered under article 11 & 12.

- **Completing a VAT return* *(2 lectures)***
  Part 1 - Reporting Sales
  A box-by-box walkthrough a standard VAT return, focusing on reporting SALES (cross-border supplies, supplies which take place outside Malta, domestic supplies & exports). Includes the reporting of cross-border supplies in a Recapitulative statement and Intrastat.

  Part 2 - Reporting Purchases
  A box-by-box walkthrough a standard VAT return, focusing on reporting PURCHASES (intra-EC purchases, imports, domestic purchases) and reporting INPUT TAX deductions.

  ** Based on the MIT Guide to Completing a VAT Return.*

This a higher education course accredited by MFHEA. The Malta Institute of Taxation is licensed as a Higher Education Institution, having license number 2015-014.

Award in VAT Compliance

WHO SHOULD SIGN UP FOR AWARD IN VAT COMPLIANCE?

This course is designed for individuals who work in the field of VAT reporting and compliance (accountants, lawyers, financial controllers and others) or who are seeking to pursue a career in VAT reporting and compliance.

ELIGIBILITY REQUIREMENTS

There are no specific entry requirements apart from a basic understanding of English Language.

PROGRAMME DETAILS

- **6 lectures** during September 2026 [timetable below]. Lectures are held in **English**.
- **Blended** [4 lectures online / 2 lectures in-class]
- **Hours of Total Learning:** 50 hours
  - Total contact hours: 14 core CPE hours
  - Self-study hours: 30 hours
  - Assessment hours: 6 hours
- **EQF/MQF Level 5* (2 ECTS)** certification for students who successfully complete the Course / **Certificate of attendance** will be given to all attendees
- **Case study** assessment [optional]
- Eligible for the **Investing in Skills Scheme**
- Fee:
  MIT Member €300; Non-Members €375

**The MQF 5 qualification is obtained by students who successfully fulfil the attendance and assessment requirements. Students who opt out of the assessment are only entitled to a Certificate of attendance upon termination of the Course.*

Award in VAT Compliance

GENERAL ASSESSMENT METHOD

A Case Study will be given at the end of the Course which will contribute 100% of the overall grade. Students will be required to apply the knowledge obtained from the programme around the practical aspects of VAT compliance to a specific fact pattern or a number of fact patterns.

The grading system of the MIT is as outlined below:

80% – 100%	A
70% – 79%	B
55% – 69%	C
45% – 54%	D
0% – 44%	F

PASS RATES

The Award in VAT Compliance was first launched in 2025. We achieved a 93% pass rate.

An Award in VAT Compliance (EQF/MQF Level 5 /2 ECTS) will be issued to participants who attended all classes and obtain a pass mark (at least 45%) in the Case Study.

Application Form

Course Regulations

Learning Outcomes

BY THE END OF THE COURSE, STUDENTS WILL HAVE BEEN EXPOSED TO THE FOLLOWING:

- The different options for VAT registration
- The scenarios in which VAT registration is mandatory or optional
- The completion of the VAT registration process
- The registration of a VAT group
- The contents of a proper Tax Invoice and their relevance
- The types of fiscal receipts and when these are issued
- VAT record keeping requirements (incl. VAT audit requirements)
- Completing a VAT return, including the interpretation applied in practice to common queries
- Other VAT documents – recapitulative statement, intrastat

THIS COURSE IS DESIGNED TO ASSIST PARTICIPANTS DEVELOP THE FOLLOWING KNOWHOW:

- Assessing a business's VAT registration obligations and applying for VAT registration under the appropriate option
- Preparing a tax invoice for a given transaction /reviewing tax invoices for accuracy
- Completing /reviewing VAT forms
- Advising a business on VAT return reporting of transactions
- Completing /reviewing a VAT return
- Identifying common reporting errors

DATE	DETAILS			
02/09/2026	Lecture 1	VAT concepts and salient principles – the foundation of VAT Reporting	Sarah Cassar Torregiani	09:00 – 12:00
11/09/2026	Lecture 2	VAT Registration - The Options and Obligations	Saviour Bezzina	09:00 – 12:00
14/09/2026	Lecture 3	VAT Records & Documentation [Part 1]	Jonathan Pace	09:00 – 11:00
16/09/2026	Lecture 4	VAT Records & Documentation [Part 2]	Vanessa Micallef	09:00 – 11:00
28/09/2026	Lecture 5	Completing a VAT Return [Part 1]	Brandon Gatt	09:00 – 11:00
28/09/2026	Lecture 6	Completing a VAT Return [Part 2]	Brandon Gatt	11:30 – 13:30

Lectures are held in-person. Further details will be communicated in due course.

Timetable

Lecturers

Sarah Cassar Torregiani is a lawyer who specialises in VAT.

After 13 years with one of the Big Four accountancy firms, she has practiced on a freelance basis since 2015 providing technical support and advice on local and EU VAT matters as well as practical VAT training. Sarah is the Chief Technical Officer of the Malta Institute of Taxation and a member of the Indirect Tax Committee of the Institute. She has represented the Malta Institute of Taxation on the EU Commission's VAT Expert Group since 2014.

Saviour Bezzina is the senior manager responsible for indirect tax matters at the EY Malta office and forms part of EY's Global Indirect Tax Network as a local knowledge contact. He joined EY in July 2006 after obtaining the Bachelor of Accountancy (Hons.) from the University of Malta. He is a member of the Malta Institute of Accountants, holds a Diploma in VAT compliance, lectures regularly on VAT and indirect tax matters and is a member of the MIA and MIT Indirect Taxation Committees. Saviour was awarded the 2007 MIA prize as the best student who graduated in the Bachelor of Accountancy (Hons) Degree Course Group 2004/2006.

Jonathan has over 10 years of combined experience in audit and taxation and is currently a Senior Manager within Deloitte Malta's Indirect Tax service line, focusing on the provision of indirect tax advisory and compliance services. He also has experience working overseas, having been seconded to the Luxembourg office for a period of seven months between 2016 and 2017.

Having attained the ACCA qualification in 2016, Jonathan is an accountant by profession and a member of the Malta Institute of Accountants. In 2022, he also obtained the Professional Award in Taxation offered by the Malta Institute of Taxation.

Jonathan has extensive experience in VAT, spanning various industries and sectors, in particular iGaming and yachting. Currently, he also forms part of the Indirect Tax committee within the Malta Institute of Accountants and occasionally delivers specialised VAT training for various educational institutes in Malta

Vanessa joined the Deloitte Malta's tax team in 2006 after graduating with Honours in Bachelor of Accountancy from University of Malta. In 2008, she obtained a Diploma in Taxation from the Malta Institute of Taxation. Vanessa works on both direct tax and indirect tax projects for local and multinational groups. Since 2011, Vanessa has specialised in VAT whose role primarily entails providing indirect tax advice to entities carrying out business in Malta, particularly on immovable property and gaming. She is also involved in VAT compliance projects for both local and international firms and assists companies undergoing VAT investigations. In addition, Vanessa is currently working on various due diligence engagements and M&A transactions.

Brandon Gatt, a Certified Public Accountant in possession of an ACCA degree, has been in the profession for the past seven years. He has been involved in VAT and accounting assignments both within and outside of Malta. Brandon has been specialising in VAT since 2016 and is currently leading the VAT division at Zampa Partners.

FOLLOW US!

MQF
MALTA QUALIFICATIONS FRAMEWORK

The Malta Institute of Taxation is licensed as a Higher Education Institution, having license number 2015-014.

MALTA
INSTITUTE
OF TAXATION