



23 April 2026

08.30 – 09.00

Registration & welcome coffee

09.00

Keynote Address - Tax & Intelligence: Redefining the Profession in an AI-driven world

Conrad Cassar Torregiani, *President Malta Institute of Taxation*

09.20

Structural fault lines: Contested concepts and fringe cases in the GloBE framework

Moderator: Christopher Bergedahl [*Chairperson MIT Direct Tax Committee (International Tax Sub-Committee)*]

Panellists: Simon Finnie [*Deloitte, US*]; Steve Gingell [*PwC Malta*]; Silvio Camilleri [*EY Malta*]

10.35

The Persistence of the Source: Originalism and the Interpretation of Undefined Terms in the Income Tax Act

Christopher Bergedahl [*Chairperson MIT Direct Tax Committee (International Tax Sub-Committee)*]

10.50

Coffee break

11.15

Shaping Tax Policy Through Case-Law: Recent Trends in CJEU Decisions

Grégory Jullien [*Deloitte Luxembourg*]

12.20

Breakout Sessions: Round 1

A. Beyond Compliance: Building Effective Transfer Pricing Documentation

Trudy Muscat [*Chairperson, MIT Transfer Pricing Sub-Committee, Deloitte Malta*]; Thomas Zammit [*KPMG Malta*]

B. Tax Updates 2026: Key Local Developments & Practical Implications

Roderick Borg [*KPMG Malta*]; Timothy Zammit [*RSM Malta*]

C. The 2025 Updates to the OECD Commentaries

Edward Attard [*PwC Malta*]; Ruth Bonnici [*KPMG Malta*]

13.20

Networking Lunch

14.20

Breakout Sessions: Round 2

A. Beyond Compliance: Building Effective Transfer Pricing Documentation

Trudy Muscat [*Chairperson, MIT Transfer Pricing Sub-Committee, Deloitte Malta*]; Thomas Zammit [*KPMG Malta*]

B. Tax Updates 2026: Key Local Developments & Practical Implications

Roderick Borg [*KPMG Malta*]; Timothy Zammit [*RSM Malta*]

C. The 2025 Updates to the OECD Commentaries

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MALTA
INSTITUTE
OF TAXATION

THE MIT ANNUAL TAX CONFERENCE 2026

Tax & Intelligence, Whether Artificial or Otherwise

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15.25

Fireside chat with Mr Joseph Caruana, Commissioner for Tax & Customs

with Andre Zarb [KPMG Malta]

15.50

The new VAT framework for Gambling & Betting

Moderator: Sarah Cassar Torregiani [Malta Institute of Taxation]

Panellists: Members of the MIT's Indirect Tax Committee: Chairperson, Matthew Zampa [Zampa Partners];
Chris Borg [Deloitte Malta]; Louise Grima [KPMG Malta]

16.45

Closing

Conrad Cassar Torregiani, *President Malta Institute of Taxation*

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