



MALTA
INSTITUTE
OF TAXATION

Continue Professional Education (CPE) requirements for MIT members

This policy is issued by the Malta Institute of Taxation pursuant to Clause 9 of the [MIT Statute](#) to establish a requirement for Continuing Professional Education for all MIT Members and Affiliates in the development and maintenance of their proficiency in tax matters.

1. Effective Date

- 1.1 This policy is effective as from 1 January 2024 and applies for MIT membership renewals effected on or after 1 January 2025 by Associate and Fellow Members and Affiliates (hereinafter collectively referred to as the “MIT Member”)

2. Continuing Professional Education Requirement

- 2.1 “Continuing Professional Education” or “CPE” refers to the requirement to maintain and develop proficiency and competences necessary for the conduct of the tax profession by the MIT member.
- 2.2 Subject to any exemptions stated herein:
- 2.2.1 MIT Associate and Fellow Members are required to undergo a minimum of **10** hours of Eligible CPE in a calendar year;
 - 2.2.2 MIT Affiliate Members are required to undergo a minimum of **5** hours of Eligible CPE in a calendar year.
- 2.3 Eligible CPE is Structured CPE carried out in the area of taxation (direct tax or indirect tax), whether relating to Malta tax matters, EU legislation and policy in the areas of taxation (direct tax or indirect tax), as well as Double Tax Treaties and other International Tax measures impacting local tax legislation and/or policy, and provided by any one of the following:
- i. the Malta Institute of Taxation;
 - ii. other local professional associations;
 - iii. in-house by an employer;
 - iv. an educational institution or independent provider.
- 2.4 Structured CPE means (attendance of) a course, seminar, webinar or conference which is **relevant** to the exercise of the tax profession and the increase of professional competence; **measurable** with reference to the number of hours that can be attributed to the event; and **verifiable** by means of a certificate of attendance or equivalent.
- 2.5 Events which are accredited as Structured CPE by the Accountancy Board would satisfy the requirements of clause 2.4 above. An Event which is not so accredited may still constitute Eligible CPE provided that the Member demonstrates to the satisfaction of the Professional Affairs



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- 2.6 Committee that the event meets the conditions necessary so as to be recognised as Structured CPE in terms of clause 2.4 above.
- 2.7 Where a Member is also bound by CPE requirements stipulated by other professional bodies and/or regulators, the Member may utilise the CPE hours reported to such other professional body/regulator for the purposes of meeting the obligations under these rules.

3. Records

- 3.1 Members are required to maintain a record of CPE activities undertaken during a calendar year.
- 3.2 Renewal of MIT Membership is subject to a Member submitting a declaration that the CPE requirement prescribed has been met for the year immediately preceding.
- 3.3 CPE Hours earned in a calendar year in excess of the above requirement cannot be carried forward to subsequent calendar years.

4. Monitoring

- 4.1 MIT Members may be requested to submit a copy of their annual CPE record at the end of the given calendar year.

Provided that, where a Member meets the Eligible CPE requirement specified in 2.2 above through attendance of events organised by the MIT, no such submission will be required or requested.

5. Exemptions

- 5.1 Where an MIT Member is unable to fulfil the CPE requirement stipulated in 2.2 above, owing to circumstances which have resulted in the MIT Member to temporarily suspend or reduce their professional activities, specifically maternity leave or serious illness, the annual CPE requirement shall be reduced pro-rata on the basis of the duration of the period of said suspension/reduction in the given year.
- 5.2 MIT Members claiming a reduced CPE requirement in terms of 5.1 above, shall declare the reason supporting the reduced CPE in the record submitted to MIT pursuant to 4.1 above, and where relevant, provide documentation to support the self-assessment of reduced CPE hours.
- 5.3 Honorary Members are exempt from the CPE requirement stipulated in 2.2 above.