

# VAT PRACTITIONERS' FORUM 2024



Chris Borg is a Certified Public Accountant with extensive experience in VAT and tax matters. He is chairperson of the Malta Institute of Taxation's Indirect Tax technical committee and is responsible for the Indirect Tax service line of Deloitte in Malta, leading a team of dedicated professionals providing a wide range of indirect tax advisory and compliance services to the firm's domestic and international clients. Chris is the alternate representative of the Institute on the EU VAT Expert Group and also represents the Institute on the Indirect Taxes Subcommittee of CFE Tax Advisers Europe.

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.



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Graziella is a Certified Public Accountant and an Associate Director at KPMG with over 15 years' experience advising a wide range of clients on direct and indirect tax matters. For the past 6 years, she acted as the firm's Tax Knowledge Manager following developments in the fiscal world, providing technical interpretations of tax laws, drafting position papers, delivering inhouse training and contributing to technical working groups both locally and within KPMG's international network. Graziella is currently also a member of the Indirect Tax Committee of the Malta Institute of Taxation.

Nico is a Certified Public Accountant - Chief Tax Officer within the Malta Tax and Customs Administration heading the VAT Legal, Technical, Policy and International Relations Section. I head an experienced team dealing with legal, technical, and policy related issues in the world of VAT both at a domestic and international level. Apart from my work at a domestic level (such as the drafting, interpretation and implementation of VAT law, advising Government on tax policy matters, directing taxpayers, tax practitioners and other stakeholders on technical/legal matters as well as the training of our staff, among many other things), I also form part of Malta's representation in various important international fora. I am Malta's head of delegation for the EU VAT Committee, lead delegate for EU Council meetings under the Working Party for Tax Questions (WPTQ) for indirect taxes, lead delegate for the Group for the Future of VAT, participate in EU Fiscalis events, and also assisting delegate for the TADEUS group.

Prior to working for the MTCA, I formed part of a big four firm wherein I performed the role of an Advisor in the Tax Department. My main areas of focus then were VAT, international taxation and corporate tax compliance. During my time at the firm I was involved in managing various high profile projects as well as numerous interesting tax advisory engagements involving aspects of both direct and indirect taxation..



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Matthew is a certified public accountant specialised in VAT. He has been specializing in VAT since 2008 and has been involved in complex VAT assignments both within and outside of Malta. Matthew, a member of the Malta Institute of Accountants is also a part-time lecturer with the Malta Institute of Taxation.

Matthew Zampa is also the first Maltese to successfully complete the Expert in EU VAT degree, a degree administered and awarded by the VAT Forum, an international partnership of indirect tax specialists, founded in 1999. He is also a joint author of the European VAT Handbook, a manual providing essential information about VAT in Europe.

Mirko is an experienced Tax Manager with a demonstrated history of working in the accounting industry, specialising in indirect tax and VAT specifically. Strong accounting professional with a Bachelor of Accountancy (Hons.) from University of Malta and a Diploma in Taxation from the Malta Institute of Taxation. A fellow member of the Malta Institute of Accountants (MIA) and forms part of the Indirect Tax Committee within the MIA.



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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.

Louise Grima is an Associate Director at KPMG Malta. She joined KPMG in 2015 after graduating with a Master in Accountancy from the University of Malta and has since worked on indirect tax compliance and advisory projects servicing clients in a number of industries including financial services, insurance, gambling and international trade. Louise was awarded the 2015 MIA Best Student of the Year prize for Master in Accountancy Group 2013/2015, holds a Diploma in VAT compliance. Louise has also successfully completed the Advanced Diploma in International Taxation with an overall distinction. Louise is a member of the Malta Institute of Accountants (MIA) and is the Chairperson of the Indirect Tax Committee within MIA. Louise regularly delivers courses and seminars relating to VAT, is a visiting lecturer at the University of Malta and also teaches ACCA.



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Efrem is currently the Head of Tax at NM group, he brings over 13 years of extensive experience from the Malta Tax and Customs Administration. Efrem played a pivotal role in policy-making, overseeing national-level projects, and providing technical expertise to both taxpayers and representatives. His educational background includes a Bachelor of Commerce in Management and Banking and Finance, as well as a Masters of Arts in Taxation, supporting my managerial and technical proficiency in the field.