



MALTA
INSTITUTE
OF TAXATION

Policy on Plagiarism and the Use of AI

The Malta Institute of Taxation policy on plagiarism and the use of generative AI tools by students enrolled on MIT courses which are accredited by the MFHEA.

“Plagiarism” is the presentation, as one’s own, of material, work or content, prepared by another person, without acknowledging the source of the work or content. This covers all published and unpublished materials, whether in printed or electronic format, and includes material, work or content generated wholly or partially by AI tools.

The Malta Institute of Taxation recognises the recent proliferation in the use of generative AI tools (such as ChatGPT) for professional and/or educational purposes, and acknowledges the use of such tools by students as a research tool (similar to a search engine), as an aid in understanding material being covered in the lectures or text of reading materials, and to assist in planning an assignment. However, any assignment submitted for assessment must be the student's own original work. If a student uses AI tools to assist with the completion of an assignment, or part thereof, and submits this as their own work, this will be considered plagiarism.

Consequences of identified or suspected plagiarism:

In the event that an examiner identifies or suspects that a student has plagiarised their work, including a suspicion of the use by a student of AI-generated content in an assignment, the student will be questioned and requested to provide evidence of the originality of their work. Such student may also be asked to attend an oral examination. Where the examiner finds a serious mismatch between the quality of the written assignment and the quality of the responses provided during the oral exam, the student will be subject to disciplinary action in accordance with the relevant provision of the regulations governing the course being followed.

Students are encouraged to keep copies of assignment drafts and research materials, in order to evidence the originality of their work, if requested to do so.

Dated: July 2025