

MALTA INSTITUTE OF TAXATION



DIPLOMA COURSE IN TAXATION 2009/2010

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MALTA INSTITUTE OF TAXATION
DIPLOMA COURSE IN TAXATION 2009/2010
THE INSTITUTE
ACTIVITIES AND EDUCATIONAL COURSES

The Malta Institute of Taxation was constituted on the 15th March 1995, when the founder members felt that the time was opportune for the setting up of a body that would have as its main purposes the advancement of education in all matters relating to taxation, the creation of an informed public opinion on the subject and the development of the techniques of taxation. It was also immediately planned that the Institute would extend its activities internationally.

The Institute does not function as a trade union. It is strictly non-political, and requires its members to follow a Code of Conduct and Ethics, including adherence to official regulations on such matters as money laundering.

The activities of the Institute are mainly educational and academic. One of its best known activities is the holding of public seminars three or four times a year. Attendance at these seminars usually numbers some 140, and it often happens that a seminar has to be repeated. Slides and other materials used in the seminars are later made available through the internet. Speakers from abroad are occasionally invited to address the audience on specialised technical topics. Our workshops on particularly complicated requirements of tax law are also extremely popular.

The Institute prepares for publication, on behalf of the Revenue Departments, the decisions delivered by the Court of Appeal in VAT and Income Tax cases. This activity has now been extended to the publication of relevant decisions delivered by the Board of Special Commissioners (Income Tax). The Institute also publishes its own Guide to the Tax Cases. This year, students will for the first time have available the Institute's own text book on income tax: the Direct Taxation Manual, a two volume publication.

The Malta Institute of Taxation is given official recognition for purposes of law by its inclusion as a qualifying body in Legal Notices concerning the submission of electronic returns and the reduction of penalties.

On the international stage, the Malta Institute of Taxation is a full member of the Confederation Fiscale Europeenne, where it joins representatives of 38 organisations from all over Europe with a total membership of some 200,000 practitioners. As Malta's sole representative, the Institute casts Malta's vote in this important forum. The General Assembly of the C.F.E. will be held in Malta in 2011.

Representatives of the Institute take part in various C.F.E. structures which continually monitor and review developments in taxation in Europe, as well as in other parts of the world in so far as these may affect Europe. The C.F.E. also makes representations to the European Commission on all matters relating to taxation.

One of the main Institute activities is its Course leading to the award of a Diploma in Taxation (Dip.Tax.). Full details regarding the Course for 2009/2010 are set out in the following pages, together with an Application Form. Last year, restructuring of the Course was effected to render it more focused on the various components of taxation in Malta and internationally. It also made the Course more accessible to students wishing to specialise on particular aspects of taxation. The restructuring of the Course has made it more complex to organise than hitherto, but we are confident that with the co-operation of all concerned the Course will continue to have the success it has always enjoyed.

MALTA INSTITUTE OF TAXATION
DIPLOMA COURSE IN TAXATION 2009/2010

SYLLABUS

Module ‘A’ BASIC INCOME TAX

General Overview

This Module comprises the basic issues which tax practitioners encounter in their work. Most of the issues reviewed are applicable both to individuals and to companies, but the more complicated matters relative to companies are dealt with in Module ‘B’. Module ‘A’ concentrates on basic income tax theory, and on the practical side of the tax. As may be expected, there is some overlapping between the three Modules dealing with the tax. This is inevitable as the provisions relative to income tax cannot easily be separated into watertight compartments.

- Lectures:**
1. Introduction. Capital v Income. (EAV)
 2. Basic Domicile, Residence and Remittance Basis. (CCT)
 3. Trade and Business. (EAV)
 4. Employment Income. The FSS. (ND)
 5. Other Sources of Income. (ND)
 6. Exemptions and Deductions. (DF)
 7. Capital Allowances. (ND)
 8. Returns, Assessments and General Procedure. (ND)
 9. Investigations and Tax Audits. (MG)
 10. Married Couples and Other Social Linked Issues. (ND)
 11. Tax Incentives and Benefits. (KC)
 12. ----- ditto -----

Module ‘B’ ADVANCED INCOME TAX AND STAMP DUTY.

General Overview

Module ‘B’ extends the study of income tax into its more complicated areas. It also deals with the Duty on Documents & Transfers Act which has links to various transfers contemplated in the Income Tax Act, and also comprises the surviving provisions in local tax law concerning the taxation of transmissions happening on death. This Module deals with developments in, or connected with, tax law and theory over the years since the introduction of income tax in 1948. A review of case law examines how the courts have dealt with the issues brought before them, and how case law should be used. The modern background of constitutional and human rights provisions is also examined.

- Lectures:**
1. Capital Gains Tax & Property Tax. (AF)
 2. ----- ditto -----
 3. ----- ditto -----
 4. Duty on Documents & Transfers Act. (PA)
 5. ----- ditto -----
 6. Corporate Income and Distributions. (MG)
 7. ----- ditto -----
 8. Special Cases. (EAV)
 9. Collective Investment Schemes & Investment
Income Provisions. (NG)
 10. Human Rights in Domestic Law, the Constitution
and European Convention. (RA)
 11. ----- ditto -----
 12. Tax Cases and Case Law. (EAV)

Module ‘C’: INTERNATIONAL TAXATION

General Overview

This Module examines the main international issues concerning taxation. It progresses from the method set out in the law for determining the territorial boundaries of Maltese tax law, to the relief of double taxation and matters concerning the country’s status as an international financial centre. Particular attention is given to Malta’s numerous double tax treaties, and to the basic document in this respect: the O.E.C.D. Model Convention. Case law of the European Court of Justice regarding income tax is reviewed, while all tax related matters concerning trusts (both local and international) are discussed in some depth.

- Lectures:**
1. Advanced Domicile, Residence and Remittance Basis. (CCT)
 2. Double Taxation Relief in the Law. (CCT)
 3. O.E.C.D. Model Convention and Malta’s Tax Treaties. (CCT)
 4. International Trading and Holding Companies. (CCT)
 5. The Revised Companies Tax Refund System. (ND)
 6. ----- ditto -----
 7. E.U. Directives on Direct Taxation. (CCT)
 8. Tax Planning: International and Otherwise. (EAV)
 9. Residence and/or Work Permits Holders.
Employment Abroad. (DF)
 10. ECJ Income Tax Cases. (CRC)
 11. Trusts and their Taxation. (RTE)
 12. ----- ditto -----

Module ‘D’: VALUE ADDED TAX

General Overview

Module ‘D’ covers comprehensively the law and practice of Value Added Tax in Malta. It also touches upon some other issues. The VAT legislation is clearly based on E.U. Directives, while the Schedules seem to find their origin in the U.K. The Module sets out the theoretical framework of the tax, and then moves through the intricacies of the law to the provisions regarding Special Schemes and international matters such as Triangulation, Distance Sales, New Means of Transport and, in general, VAT in the international context. A full lecture is devoted to the administrative measures and issues involved in imposing the tax, while the final lecture deals with the current scope of customs and excise duties, and certain other matters.

- Lectures:**
1. Introduction. The Origin and Destination Principles. The Five basic questions. Economic Activity. Taxable Persons. Place of Establishment. Chargeable Event. (J.F)
 2. Registration. De-registration. Rates and reduced Rates. Exemptions. (J.F)
 3. Place of Supply of Goods. Place of Supply of Services. (J.F)
 4. Place of Supply of Services ctd. (J.F)
 5. Taxable Supplies. Transfer of a Going Concern. Self Supplies and Free Supplies. Supplies Outside the Scope of VAT.(S.A.)
 6. Imports / Exports. Intra Community Supplies. Intra-Community Acquisitions. (J.F.)
 7. Triangulation. Distance Sales. New Means of Transport. (S.A.)
 8. Input Tax v Output Tax. Partial Attribution and Blocked Input VAT. Refunds. Clawback of Input VAT Claimed. Invoicing / Fiscal Receipts. Record Keeping. Attribution of Input Tax on Capital Goods. (S.A)
 9. Special Schemes.(J.F.)
 10. VAT Returns and Other Notices. Time Limits. Interest. Criminal Offences. Provisional Assessments. Assessments. Objections and Appeals. (DF)
 11. VAT in the International Context. (S.A.)
 12. Customs and Excise Duties: Current Scope and Extent. Freeport Operations. Eco-Contribution. Legislative Basis. Application in Practice. (DF).

(The initials in brackets denote lecturers)

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SCHEDULE OF LECTURES

**Thursday, 1 October 2009: reserved for Graduation of 2008/2009 Course.
A reception will afterwards be held for graduands, new students and guests.**

Thursday, 8 October 2009: Module 'A': Lecture 1: Mr Edwin Vella

Thursday, 15 October 2009: Module 'A': Lecture 2: Dr C Cassar Torregiani

Thursday, 22 October 2009: Module 'A': Lecture 3: Mr Edwin Vella

Thursday, 29 October 2009: Module 'A': Lecture 4: Mr Nikki Dimech

Thursday, 5 November 2009: Module 'A': Lecture 5: Mr Nikki Dimech

Thursday, 12 November 2009: Module 'A': Lecture 6: Mr David Ferry

Thursday, 19 November 2009: Module 'A': Lecture 7: Mr Nikki Dimech

Thursday, 26 November 2009: Module 'A': Lecture 8: Mr Nikki Dimech

Thursday, 3 December 2009: Module 'A': Lecture 9: Mr Marvin Gaerty

Thursday, 10 December 2009: Module 'A': Lecture 10: Mr Nikki Dimech

Thursday, 17 December 2009: Module 'A': Lecture 11: Mr Kevin Catania

Tuesday, 22 December 2009: Module 'A': Lecture 12: Mr Kevin Catania

Thursday, 7 January 2010: Module 'B': Lecture 1: Dr Antoine Fiott

Thursday, 14 January 2010: Module 'B': Lecture 2: Dr Antoine Fiott

Thursday, 21 January 2010: Module 'B': Lecture 3: Dr Antoine Fiott

Thursday, 28 January 2010: Module 'B': Lecture 4: Not Pierre Attard

Thursday, 4 February 2010: Module 'B': Lecture 5: Not. Pierre Attard

Thursday, 11 February 2010: Module 'B': Lecture 6: Mr Marvin Gaerty

Thursday, 18 February 2010: Module 'B': Lecture 7: Mr Marvin Gaerty

Thursday, 25 February 2010: Module 'B': Lecture 8: Mr Edwin Vella

Thursday, 4 March 2010: Module 'B': Lecture 9: Dr Neville Gatt

Thursday, 11 March 2010: Module 'B': Lecture 10: Dr Robert Attard

Thursday, 18 March 2010: Module 'B': Lecture 11: Dr Robert Attard

Thursday, 25 March 2010: Module 'B': Lecture 12: Mr Edwin Vella

Tuesday, 30 March 2010: Module 'C': Lecture 1: Dr C Cassar Torregiani

Tuesday, 6 April 2010: Module 'D': Lecture 1: Mr James Farrugia

Thursday, 8 April 2010: Module 'C': Lecture 2: Dr C Cassar Torregiani

Tuesday, 13 April 2010: Module 'D': Lecture 2: Mr James Farrugia

Thursday, 15 April 2010: Module 'C': Lecture 3: Dr C Cassar Torregiani

Tuesday, 20 April 2010: Module 'D': Lecture 3: Mr James Farrugia

Thursday, 22 April 2010: Module 'C': Lecture 4: Dr C Cassar Torregiani

Tuesday, 27 April 2010: Module 'D': Lecture 4: Mr James Farrugia

Thursday, 29 April 2010: Module 'C': Lecture 5: Mr Marvin Gaerty

Tuesday, 4 May 2010: Module 'D': Lecture 5: Dr Sarah Aquilina

Thursday, 6 May 2010: Module 'C': Lecture 6: Mr Marvin Gaerty

Tuesday, 11 May 2010: Module 'D': Lecture 6: Mr James Farrugia

Thursday, 13 May 2010: Module 'C': Lecture 7: Dr C Cassar Torregiani

Tuesday, 18 May 2010: Module 'D': Lecture 7: Dr Sarah Aquilina

Thursday, 20 May 2010: Module 'C': Lecture 8: Mr Edwin Vella

Tuesday, 25 May 2010: Module 'D': Lecture 8: Dr Sarah Aquilina

Thursday, 27 May 2010: Module 'C': Lecture 9: Mr David Ferry

Tuesday, 1 June 2010: Module 'D': Lecture 9: Mr James Farrugia

Thursday, 3 June 2010: Module 'C': Lecture 10: Mr Chris Curmi

Tuesday, 8 June 2010: Module 'D': Lecture 10: Mr David Ferry

Thursday, 10 June 2010: Module 'C': Lecture 11: Dr R Taylor-East
Tuesday, 15 June 2010: Module 'D': Lecture 11: Dr Sarah Aquilina.
Thursday, 17 June 2010: Module 'C': Lecture 12: Dr R Taylor-East
Tuesday, 22 June 2010: Module 'D': Lecture 12: Mr David Ferry

THE COURSE EXAM WILL BE HELD ON 15th JULY 2010 at 9 a.m.

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THE LECTURERS

[Sarah Aquilina, B.A., LL.M. \(Lond\), LL.D. \(S.A\)](#)



After graduating in law from the University of Malta, Sarah pursued her studies in taxation at the University of London graduating Master of Laws. Sarah is Tax Consultant with Deloitte & Touche Malta.

[Pierre Attard, LL.D. \(P.A\)](#)



Notary Public since 1980. Graduated Doctor of Laws from the University of Malta in 1981. Member of a leading firm of lawyers and notaries since April 1981.

[Robert Attard, A.M.I.T. LL.D. \(R.A\)](#)



Lawyer in private practice, but also holds the post of Director of Tax Services at Ernst & Young. Specialises in fiscal legislation, constitutional and administrative law and equal opportunities law. Robert has lectured, and has been guest speaker at several universities, in Malta and abroad. Has published five books, and has also authored several other works on military history, folklore and technical legal subjects. Member of one of the editorial boards of Lexis- Nexis, and has acted as editorial consultant to the British Tax Review.

[Conrad Cassar Torregiani, B.A., LL.M.\(Leiden\), LL.D. \(C.C.T\)](#)



After graduating as a lawyer from the University of Malta, Conrad pursued his studies in the Netherlands, graduating Master of Laws in International Taxation from the University of Leiden. Tax Partner with Deloitte & Touche, Malta. Lecturer in taxation at the University of Malta.

[Kevin Catania \(K.C\)](#)



Kevin obtained his degree in accountancy from the University of Malta in 1994 and commenced his career in the Tax Services Department of Price Waterhouse in the same year. He currently holds the grade of senior manager with PriceWaterhouseCoopers. Kevin has over 14 years professional experience in advising domestic and multinational companies on taxation matter. He services subsidiaries of international corporations from the Malta office on both corporate and expatriate issues. He is also involved on

assignments involving local corporate reorganizations and other domestic tax advisory services. He has lectured on tax subjects at classes organized by professional bodies and at various seminars. He is currently the examiner of the Maltese variant of the advanced taxation paper for the ACCA professional examinations.

[Chris R Curmi, B.A., F.C.A., F.I.A., A.M.I.T., C.P.A. \(C.R.C\)](#)



International tax partner with Deloitte & Touche, Malta. Became a member of the Institute of Chartered Accountants in England & Wales in 1986, having worked with Coopers and Lybrand in London, and later in Malta and Italy. Member of the Council of the Institute of Financial Services Practitioners and chairs the Institute's Tax Committee. Chris is also member of the Malta Institute of Taxation, the International Tax Planning Association and the Offshore Institute. He has lectured extensively on international taxation..

[Nikki Dimech, A.C.C.A., M.I.A., A.M.I.T., C.P.A. \(N.D\)](#)



Certified Public Accountant. Nikki is managing partner in an audit, accountancy and taxation firm. Lectures to students preparing for taxation examinations of accountancy and taxation courses. Conducts taxation workshops. Tax Consultant to a number of leading firms concerned with international taxation services. Winner of the Heather Self medal from the C.I.O.T. Currently mayor of Sliema.

[James A. Farrugia, F.M.I.T. \(J.F\)](#)



Joined the Civil Service at the age of seventeen, serving mostly in the departments concerned with taxation. James retired from the public service in 2006 as Director International and Legal Affairs, VAT Department, after heading its legal office for thirteen years. Represented Malta in foreign conferences and participated in the negotiations leading to Malta's accession to the EU. On retirement, James joined the VAT department at PriceWaterhouseCoopers. A frequent lecturer on indirect taxation, including at the Malta Institute of Taxation. Currently Vice-President of the M.I.T.

[David Ferry, B.A. \(Hons.\) Accty., M.A. Financial Services, C.P.A., F.M.I.A., F.M.I.T. \(D.F.\)](#)



Partner, PriceWaterhouseCoopers, Malta. Joined Coopers & Lybrand in 1994. David has specialized in V.A.T. since 1997, and is responsible for V.A.T. related matters in the Maltese practice of PriceWaterhouseCoopers. He has lectured, made presentations and given conferences on corporate taxation, V.A.T. and other indirect taxation.

Antoine Fiott, LL.D., F.M.I.T. (A.F)



Joined the Civil Service at an early age. Later obtained his degree in law from the University of Malta. As a public officer, served at the Law Courts, in the Inland Revenue Department and in the Office of the Attorney General. Thereafter he joined Coopers & Lybrand, retiring as Tax Director, PriceWaterhouseCoopers. University lecturer and examiner. Founder member and former President of the Malta Institute of Taxation.

Marvin Gaerty, A.C.C.A., C.P.A., A.M.I.T., A.M.I.A. (M.G.)



Marvin is at present managing the Tax Compliance Unit at the Inland Revenue Department. Was previously tax adviser, stockbroker and compliance officer with a company providing investment services. Marvin is lecturer in courses and workshops organized by the M.I.T. He also coaches students sitting for the advanced ACCA tax paper.

Neville Gatt, B.A., LL.D., LL.M.(Lond), F.M.I.T. (N.G)



Partner and Director of Tax Services at PriceWaterhouseCoopers. Graduated in law from the University of Malta in 1993 and joined the firm in 1994 after specializing in international and EC taxation at the University of London. Was seconded to the International Tax Services Group within the London office in 1998. Lecturer and examiner at the University of Malta and has also lectured at the Malta Institute of Accountants and at the Chartered Institute of Bankers.

Robert Taylor East, B.A., LL.M. (Lond), LL.D., Dip. Tax. (R.T.E.)



After graduating as a lawyer from the University of Malta, Robert pursued his studies in taxation at the University of London graduating Master of Laws. Robert has been Tax Consultant with Deloitte & Touche, Malta and is now in private practice. An alumni of the M.I.T. Diploma Course in Taxation.

Edwin A. Vella, D.P.A., ACI Arb., F.M.I.T. (E.A.V.)



Former head of the Inland Revenue Department. Later consultant to Price Waterhouse. Lecturer and examiner in taxation for several years at the University of Malta and the Malta Institute of Accountants. Author of text books and numerous articles on taxation. Bank Director and adviser to Government. Has been member of several high powered Government committees. Registered Arbitrator. Founder member and first President of the Malta Institute of Taxation. Now Life President of the Institute.

MALTA INSTITUTE OF TAXATION

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INDICATIVE KEY LEARNING RESOURCES

Income Tax Act	Chapter 123 of the Laws of Malta
Income Tax Management Act	Chapter 372 of the Laws of Malta
Value Added Tax Act	Chapter 406 of the Laws of Malta
Duty on Documents & Transfers Act	Chapter 364 of the Laws of Malta
Business Promotion Act	Chapter 325 of the Laws of Malta
Malta Enterprise Act	Chapter 463 of the Laws of Malta
Trusts & Trustees Act	Chapter 331 of the Laws of Malta

Relevant Legal Notices issued under the above laws.

Revenue Guidelines

Malta Institute of Taxation: Direct Taxation Manual

‘Principles of Maltese Company Law’. Prof. A Muscat: Malta University Press

‘Double Taxation Conventions: A Manual on the O.E.C.D. Model Convention on Income and on Capital’. Philip Baker. Sweet & Maxwell

The O.E.C.D. Model Convention and Commentary

Butterworth: ‘Simons Taxes’

Lexis Nexis: ‘Value Added Tax’

Tax Cases Volumes: Income Tax:	Vols I to V (Court of Appeal)
	Vols I – II (Board of Special Comrs)
Value Added Tax	Vols I to IV (Court of Appeal)

‘Guide to the Tax Cases: Income Tax Acts’. Malta Institute of Taxation

Summaries of Tax Cases appearing on the M.I.T. web-site

Notes and other materials made available by Lecturers

Theses and Dissertations by University students on tax matters

MALTA INSTITUTE OF TAXATION

DIPLOMA COURSE IN TAXATION 2009/2010

REGULATIONS

1. The Diploma Course (hereinafter 'the Course') is the responsibility of the Education Committee of the Malta Institute of Taxation (hereinafter 'the M.I.T.') whose decision on all matters relating thereto, including these Regulations, shall be final.
2. Unless otherwise advised, lectures will be held at 18.00 hrs sharp on the days stipulated at the premises of the International Maritime Law Institute, University of Malta. Each lecture will be of approximately 2 hours.
3. The Diploma Course is offered in four Modules. Students may opt to take as many Modules as they desire, subject to the payment of fees as set out in Regulation 19 below. The structure of the Course and of the Modules, however, assumes that Modules 'A', 'B' and 'C' (*see pages 3 and 4*) will be taken in that order. Students will only qualify to sit for the Diploma Examination if they have completed at least three Modules over not more than two academic years. The M.I.T. reserves the right not to offer any Module if there is not sufficient interest from students. It should be noted that the M.I.T. cannot guarantee that the same structure of the Course will be retained in future years.
4. Grant of the Diploma will depend on three criteria:
 - attendance at not less than 80% of the sessions in each of three Modules (not necessarily during the same academic year, but not spread over more than two years); and
 - favourable appreciation by the Education Committee of papers required to be submitted by students as hereinafter detailed; and
 - success at the final written examination at a mark of not less than 55%.

For the purposes of this Regulation, attendance is proved by signing the attendance sheet at each lecture. Failure to so sign will automatically indicate absence at the lecture.

5. The Diploma Examination will be held on Thursday, 15th July 2010 at 09.00 hrs. It will be of three hours duration, and will follow closely the structure of the Course. Students will be entitled to make use of electronic calculators and of copies of legislation and legal notices, but not of the material referred to at Regulation 12 hereof, or any similar notes or text books.
6. Questions in the examination will be set for all four Modules but, as already noted, students can only sit for the exam when they have completed three Modules. Certain questions may be compulsory, in which case different

marks may be allotted to questions, as will be indicated in the exam paper. Questions set may be either essay type questions, computations, or may include features of both. Representatives of the Education Committee will be present on-site at different times during the examination, but there will not necessarily be a representative present throughout the entire duration of the exam. There will however be an invigilator present throughout.

7. Any student caught cheating during the exam will be expelled from the Course. Students are not permitted to communicate with each other for any reason whatsoever at any time during the course of the exam.
8. The Examination Board will consist of examiners who need not necessarily be lecturers during the Course.
9. Students will be entitled to request a revision of paper should they not be satisfied that the mark awarded correctly reflects the contents of their replies, in which case an external examiner will be requested to review the paper. A revision of paper will cost Euro 40, and may either confirm the result originally awarded, increase that result or decrease it, depending on the review of the external examiner which will be final.
10. Students failing to secure a satisfactory grade in the Final Examination will be entitled to re-sit the Exam once, at the next edition of the Course: provided that such an edition is in fact organized by the M.I.T. The rules and regulations applicable at the time, including fees payable for a re-sit, will regulate every aspect of the Exam and would override anything contained herein with regard to a student who is re-sitting the Final Exam.
11. In accordance with Regulation 4, papers will be set twice during the academic year on one of three themes communicated to students. No paper is to be in excess of two thousand (2,000) words, including footnotes and references. Papers are to be submitted by a date which will be fixed by the Education Committee in each case. Students will be advised what percentage mark has been obtained in each paper as soon as possible. At its discretion, the Education Committee may allow students two weeks' time in which to upgrade a paper that has been submitted and marked below 60%: requests for this purpose are to be made by students not later than ten days after they have been notified what mark has been obtained. The M.I.T. will make available by e-mail all hand-outs, slides etc used by lecturers as soon as possible after delivery and, occasionally, before the lecture. This material is strictly confidential, is protected by copyright and must not be made available to third parties.
12. The M.I.T. will make available by e-mail all hand-outs, slides etc used by lecturers as soon as possible after delivery and, occasionally, before the lecture. This material is strictly confidential, is protected by copyright and must not be made available to third parties.

13. Students who have successfully completed the Course will be awarded a Diploma and will be entitled to indicate their qualification by listing the letters “Dip. Tax” after their name. Students who complete a Module by attending for not less than ten (10) sessions will be entitled to a Certificate attesting to the completion of that Module.
14. Students whose applications are accepted, and who pay the relevant Course fees, are enrolled as members of the Malta Institute of Taxation without being required to pay any further membership fees. Students who are awarded the Diploma will automatically be qualified to continue to be members of the M.I.T. on payment of its annual fees.
15. The M.I.T. reserves the right to change as may be necessary the lecturer for any session, as well as the date, time or location thereof. The M.I.T. will strive to give reasonable notice of any such change. Where a change of date has been made, the first criterion mentioned in Regulation 4 will be adjusted as appropriate.
16. Any person may apply for admission to the Course. Preference will however usually be given to holders of University degrees or equivalent qualifications, and to relevant work experience. The number of places is limited and, other things being equal, allocation will be on a first come basis: provided that the Education Committee retains full overall and final control over the selection process.
17. Signed applications for participation in the Course must be submitted by not later than the date indicated in the Application Form attached. Details given must be true and correct. Any misleading or wrong information communicated thereon may lead to exclusion from the Course and forfeiture of fees paid. Applications are to be supported by appropriate documentation regarding degrees, expertise and work experience.
18. A non-refundable processing fee of Euro 20 is to be enclosed with the Application Form. In the case of accepted applications, this sum will be credited against Course fees.
19. All-inclusive non-refundable Course fees of Euro 500 for one Module, Euro 950 for two Modules, Euro 1350 for three Modules and Euro 1750 for four Modules, are payable within ten days of receipt of confirmation of enrolment. If fees are not received by the due date, allocation for the course will be automatically forfeited and will be passed to the first applicant on the waiting list without further notice.
20. For the purpose of the Data Protection Act, 2001, it is hereby notified that an application made in the Form attached shall automatically grant consent to the M.I.T. to insert personal details provided in the relevant M.I.T. database.

Likewise, it shall authorise papers submitted in accordance with Regulation 11 hereof to be published on the M.I.T. web-site.

21. Students are expected to maintain discipline in class in accordance with accepted norms. Persistent late attendance will not be tolerated. Smoking and food are strictly prohibited anywhere on the premises of the International Maritime Law Institute.
22. In accordance with the Rules of IMLI, to help lecturers and to promote networking in the class, students whose application is accepted will be required to furnish a passport sized photograph to the M.I.T. address below, in digital format. Students may be denied access to the IMLI premises in case of non-compliance.
23. All communications to the M.I.T. and to the Education Committee are to be made by e-mail, except where circumstances otherwise require.
24. The Course brochure and Application Form are available only from the M.I.T. web-site www.maintax.org.
25. The full M.I.T. address is as follows:
Malta Institute of Taxation
162/2, Ta' Xbiex Sea Front
Gzira. GZR 1020
e-mail: mit@maintax.org

**Course co-ordinators: Ms Cheryl Psaila
Ms Henriette Curmi**

MALTA INSTITUTE OF TAXATION

DIPLOMA COURSE IN TAXATION 2009/2010

APPLICATION FORM

(To be submitted by not later than the 7th September, 2009)

NAME OF APPLICANT	
ADDRESS _____ _____ _____	
I.D. CARD NO. _____	DATE OF BIRTH _____
TEL. NO. _____	MOBILE NO. _____
E-MAIL ADDRESS _____	
QUALIFICATIONS FOR THE PURPOSE OF REGULATION NO. 16.: (attach relevant documents)	
TO THE CHAIRMAN EDUCATION COMMITTEE 1. I hereby apply for enrolment in the Diploma Course in Taxation 2009/2010 organised by the Malta Institute of Taxation. I desire to take Modules A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <input type="checkbox"/> . (Enter a cross in the appropriate box.) 2. I have read the Regulations concerning the Course. This application is made for the purposes of and in accordance with the said Regulations. 3. I confirm that the details set out above are true and correct, and accept that any misleading or wrong information communicated may lead to my exclusion from the Course and forfeiture of fees paid. Non-payment of fees when due may likewise lead to my exclusion from the Course. 4. A non-refundable processing fee of Eur20.00 is enclosed.	
Signature _____	Date _____