



MALTA INSTITUTE OF TAXATION

Malta Institute of Taxation Seminar 7th December 2001

Speaking at a seminar organised by the MALTA INSTITUTE OF TAXATION, at the San Gorg Corinthia on 7th December, 2001 the Permanent Secretary at the Ministry of Finance, Mr. Joe Scicluna highlighted the many improvements he would wish to see at the Department of Inland Revenue. After listing the many improvements that were carried out during the past few years at the Department, Mr. Scicluna noted also that there remains thousands of objections yet to be cleared for years prior to year of assessment 1999. He also paid tribute to Mr. Joseph Portelli, ex-commissioner for VAT who has recently resigned his post to join a local commercial enterprise.

During the same seminar there were a number of speakers who made presentation about various subjects. These included:

Dr. Max Ganado who briefed those present on the recently introduced ARBITRATION Act. Dr. Ganado highlighted the advantages that such an ACT presented for the settling of disputes. He noted, however, that since the ACT came into effect, the public has made very little use of its provisions. In fact he noted that only six cases were presented before the Arbitration Centre so far, of which four have already been decided. This lack of interest was probably the result of insufficient publicity on the part of the Centre, which is currently being rectified through presentations to the various interested constituted bodies.

Dr. Simon Busuttil from the Malta-EU Information Centre gave a talk about taxation matters that Malta is negotiating with the European Union. Dr. Busuttil referred to the various fiscal laws in Malta and highlighted areas that may be considered in conflict with the EU directives. Luckily, he said, most of our legislation is already in line with such directives, and the differences are not insurmountable.

Mr. George Sammut from the Department of Inland Revenue gave a presentation about the conflict of laws arising from capital transfer duty legislation wherein he briefly explained the provisions of the Duty on Documents Act and the various methods used by his department when evaluating the cost of property transferred.





MALTA INSTITUTE OF TAXATION

The final speaker was Mr.Marcello Romano who made a presentation on THE IMPACT IN THE FIELD OF TAXATION OF THE EUROPEAN CONVENTION ON HUMAN RIGHTS and the provisions of the E.U.Treaty on the elimination of discrimination. During this very interesting talk, Mr.Romano gave various examples where local laws throughout the European Unions were held to be discriminatory against the citizens of other member states. He also gave examples where such laws were held to be discriminatory against the citizens of the legislating state.

At the end of this seminar, the president of the Institute Mr.Edwin Vella thanked all the speakers for their very valid contributions and all those present for making this event such a successful one.

