



MALTA
INSTITUTE
OF TAXATION

Continuing 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:
- 2.3.1 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
- 2.3.2 in other areas which are considered to be relevant to the practice of the tax profession, including, the Prevention of Anti-Money Laundering legislation, IFRS and ESG rules.
- 2.4 Structured CPE means (attendance of or lecturing on) 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, provided by any one of the following:
- i. the Malta Institute of Taxation;



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- ii. other local professional associations;
 - iii. in-house by an employer;
 - iv. an educational institution or independent provider.
- 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 Committee that the event meets the conditions necessary so as to be recognised as Structured CPE in terms of clause 2.4 above.
- 2.6 Participation in tax committees of the Malta Institute of Taxation or other professional association, which committee has, during the calendar year, produced output in the form of Position Papers and/or Information papers and/or submissions to MTCA consultations, will be regarded as Structured CPE for that calendar year in so far as the Member has actively contributed to such output.
- 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 CPE records in respect of the immediately preceding 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.



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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 temporarily suspending or reducing his/her professional activities (including, for instance, maternity leave or 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 The CPE requirement in respect of the year in which an MIT Member is first admitted as such or is re-admitted as such or in which a suspension shall have been lifted shall be reduced pro-rata by reference to the date of such admission or re-admission or the date on which such suspension shall have been lifted as the case may be.
- 5.4 Honorary Members are exempt from the CPE requirement stipulated in 2.2 above.

Associate and Fellow members of the Malta Institute of Taxation are accorded the status of "Tax Professional" for the purposes of the Schedule to the Income Tax Act (CAP 123 of the Laws of Malta). MIT Membership (Associate or Fellow) is also a qualifying criterion for registration of a professional with the Malta tax & Customs Administration as a Tax Representative (CFR01).