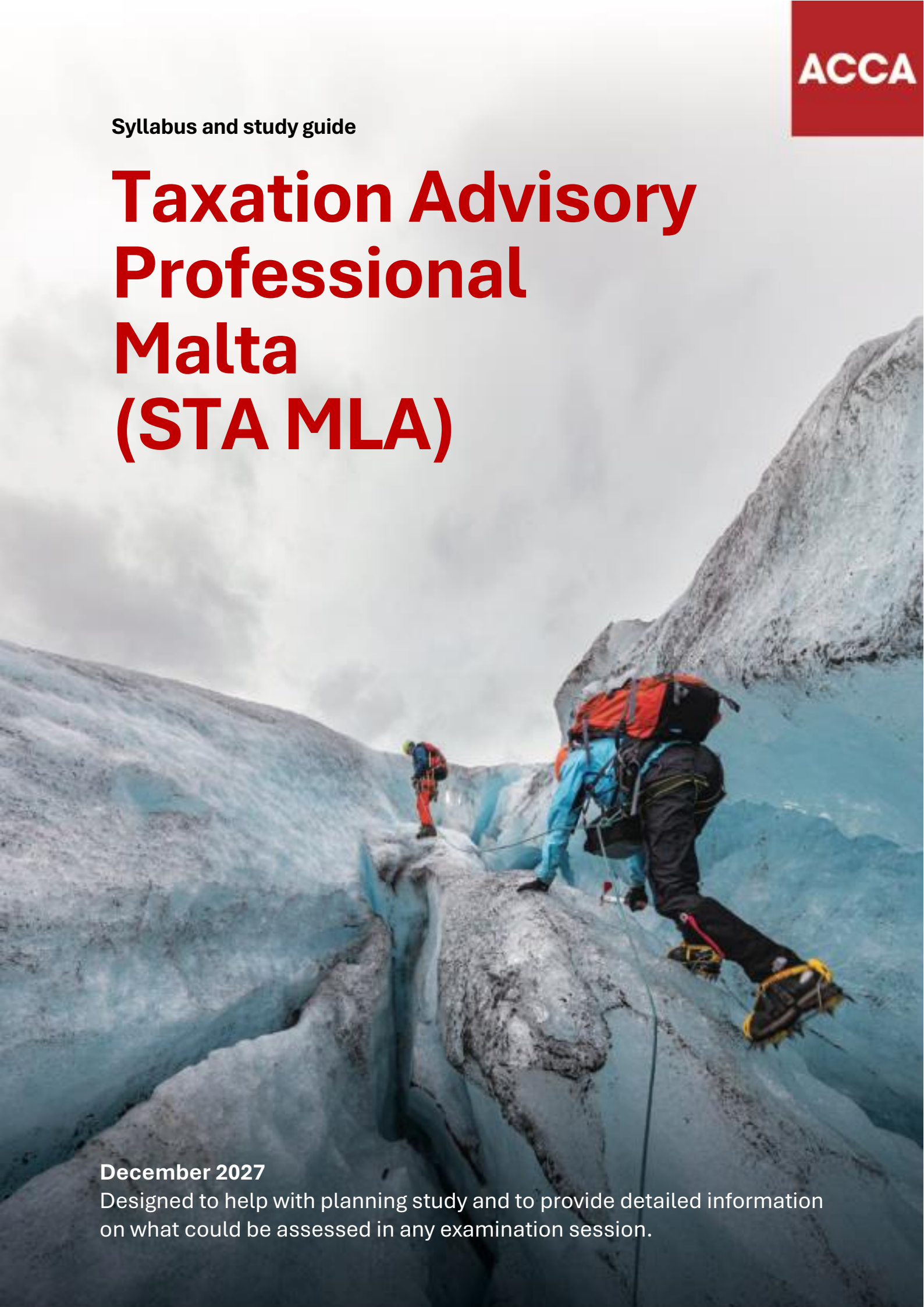
Syllabus and study guide

Taxation Advisory Professional Malta (STA MLA)



December 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, advisory capabilities and professional judgement in respect of all Maltese taxes studied previously (income tax, corporate income tax, chargeable gains, social security contributions and value added tax (VAT)) and additionally stamp duty, to provide tailored tax advice in respect of a variety of complex personal and business contexts.

2. Introduction to the syllabus

The syllabus for Taxation Advisory Professional (STA MLA), starts by introducing candidates to how to advise individuals about personal tax planning issues.

The syllabus then focuses on taxation for businesses and corporate entities. Taxation for both single companies and businesses, and groups of companies are covered.

Next the syllabus moves on to consider taxation and stamp duty on capital transactions for individuals and companies.

The syllabus then moves on to address overseas tax issues for both individuals and companies.

Finally, the syllabus covers tax compliance and ethical obligations. This ensures that candidates can advise on how and when tax returns should be filed and payments made, and the consequences of a failure to do so. In addition, it ensures candidates are aware of the vital importance of ethical obligations when carrying out taxation work.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Evaluate the impact of relevant taxes on a variety of situations and potential courses of action
- Advise on the interaction of relevant taxes in respect of a given situation or potential course of action
- Recommend appropriate tax planning strategies and incentives to minimise and/or defer tax liabilities, taking into account a taxpayer's overall objectives
- Advise on overseas tax issues in relation to individuals and companies, including the availability of double tax relief
- Recommend a course of action following an assessment of the advantages and disadvantages of possible options available to the taxpayer
- Evaluate the tax compliance obligations of a taxpayer and the consequences of non-compliance
- Advise on the ethical issues and obligations which arise in relation to the provision of tax advice

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A Taxation of individuals

1. Tax planning for individuals

B Taxation of businesses and corporate entities

1. Single companies and businesses
2. Groups of companies

C Taxation and stamp duty on capital transactions

1. Individuals
2. Companies

D Overseas tax issues

1. Individuals
2. Companies

E Tax compliance and ethical obligations

1. Tax compliance
2. Ethical obligations

F Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

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6. Detailed study guide

A Taxation of individuals

1. Tax planning for individuals

a) Assess the existence of trading vs rental income.[3]

b) Evaluate the credit available for tax paid at corporate level under the imputation system.[3]

c) Advise on the implications on recipients of distributions from the different tax accounts in terms of the applicable withholding taxes and refunds available to recipients of distributions.[3]

d) Advise on the implications on recipients of distributions upon liquidations.[3]

e) Evaluate property and investment income and income tax liabilities.[3]

f) Advise on the applicability of tax benefits to spouses returning to work.[3]

g) Advise on the possibility of opting for different tax rates and minimising the personal tax charge through the utilisation of the most beneficial tax rates.[3]

h) Evaluate the difference between receipts of a capital nature from those of an income nature.[3]

i) Advise on the tax treatment of share option and share incentive schemes.[3]

j) Evaluate the tax implications of an individual transferring his residence or domicile to Malta.[3]

B Taxation of businesses and corporate entities

1. Single companies and businesses

a) Evaluate the difference between receipts of a capital nature from those of an income nature.[3]

b) Evaluate the tax implications of a resident company which is not incorporated in Malta.[3]

c) Advise on the tax implications of companies in liquidation.[3]

d) Evaluate the implications of general and specific anti-avoidance provisions in Malta and abroad.[3]

e) Evaluate the tax implications of interest paid to non-residents on loans related to immovable property situated in Malta.[3]

f) Evaluate the tax implications of a corporate person transferring its residence or domicile to Malta.[3]

g) Advise on the difference between 'trading in' and 'trading with' Malta.[3]

h) Evaluate the implications of income falling to be allocated to the various tax accounts and distributions therefrom.[3]

i) Evaluate the purpose and scope of the investment aid tax credit regulations issued in terms of the Malta Enterprise Act (MEA), and the guidelines thereto, qualifying companies, small and medium sized enterprises and the guarantee of incentives.[3]

j) Assess the concept of 'qualifying expenditure' and the maximum benefit for an investment project.[3]

k) Assess the application of investment tax credits.[3]

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l) Advise on the value added tax (VAT) implications of partial attribution.[3]

m) Advise on the VAT treatment of call-off stock.[3]

n) Advise on the application of capital goods scheme.[3]

o) Advise on the VAT treatment of the sale of a business as a going concern.[3]

2. Groups of companies

a) Advise on the tax implications arising as a result of charges between related persons.[3]

b) Evaluate tax accounting implications affecting related companies and transactions between related companies.[3]

c) Evaluate the applicability of the Consolidated Group Rules and the implications of being part of a fiscal unit on the chargeable income, the tax accounts and the refundable tax credit system.[3]

d) Advise on the impact of the transfer pricing rules on companies, limited to the provisions of Subsidiary Legislation 123.207 - Transfer Pricing Rules.[3]

C Taxation and stamp duty on capital transactions

1. Individuals

a) Evaluate the relief available on the transfer of a business from individuals and partnerships to a company.[3]

b) Evaluate the relief available on the transfer of business property when this is being replaced.[3]

c) Evaluate the property transfer rules including those which apply to the transfer of properties forming part of a project.[3]

d) Advise on the tax implications on capital gains where assets have been acquired *causa mortis*.[3]

e) Evaluate the gains arising in the case of a part disposal.[3]

f) Evaluate the tax implications of a transfer of shares listed on a recognised stock exchange.[3]

g) Advise on the duty on documents and transfers (DDT) payable on transfers of shares and securities.[3]

h) Advise on the DDT payable on transfers of moveable and immovable property, including rights to property.[3]

i) Advise on the use of exemptions and reliefs in minimising DDT in respect of transfers of immovable property by individuals, both *inter vivos* and *causa mortis*.[3]

j) Advise on the use of exemptions from DDT in respect of transactions in securities.[3]

2. Companies

a) Advise on the tax implications of companies participating in reorganisations.[3]

b) Evaluate the tax implications of conversion of commercial partnerships.[3]

c) Advise on the tax consequences of a transfer of assets where there is common control.[3]

d) Evaluate the meaning of the term 'property company' and advise on the implications arising as a result of a company being considered to be a property company.[3]

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e) Evaluate the property transfer rules including those which apply to the transfer of properties forming part of a project.[3]

f) Evaluate the gains arising in the case of a part disposal.[3]

g) Assess the de-grouping charge provisions.[3]

h) Evaluate the relief available on the transfer of business property when this is being replaced.[3]

i) Evaluate the tax implications of a transfer of shares listed on a recognised stock exchange.[3]

j) Evaluate the tax implications of a reduction in share capital.[3]

k) Evaluate the applicability of the tax relief on gains arising from restructuring involving the exchange of shares in a reorganisation, merger or division.[3]

l) Evaluate the applicability of the exemption on gains from the disposal of participating holdings.[3]

m) Advise on the applicability of the exemption from tax on the transfer of immovable property by a company in the course of winding up.[3]

n) Advise on the DDT payable on transfers of shares and securities.[3]

o) Advise on the DDT payable on transfers of moveable and immovable property, including rights to property.[3]

p) Advise on the use of exemptions from DDT in respect of:[3]

(i) transactions in securities.
(ii) intra-group transfers of immovable property.
(iii) restructuring of companies and groups of companies.
(iv) transfer of immovable property by a company in the course of winding up.

D Overseas tax issues

1. Individuals

a) Advise on the concepts of residence, ordinary residence, domicile and non-residence, including their relevance to Malta's jurisdiction to tax.[3]

b) Evaluate the income tax treatment of overseas income.[3]

c) Advise on the tax position of individuals coming to and leaving Malta.[3]

d) Advise on the special rules applicable to returned migrants, investment services and insurance expatriates, highly skilled individuals and persons benefitting from the residence programme rules, the global residence programme rules and Malta retirement programme rules.[3]

e) Advise on the special rules applicable to non-residents deriving income from entertainment activities in Malta.[3]

f) Advise on the relevance of the OECD model double tax treaty to given situations.[3]

g) Advise on and calculate the double taxation relief available.[3]

h) Advise on the Malta taxation of foreign gains, including double taxation relief.[3]

2. Companies

a) Evaluate the impact of the OECD model double tax treaty on corporate income tax.[3]

b) Evaluate the meaning and implications of a permanent establishment.[3]

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c) Evaluate the meaning of the term 'property company' and advise on the implications arising as a result of a company being considered to be a property company.[3]

d) Evaluate the applicability of the EU Parent-Subsidiary Directive, including the anti-hybrid rules requiring the imposition of tax on dividends to the extent that such profits are deductible by the subsidiary, and the EU interest and Royalty Directive on corporate income tax.[3]

e) Advise on the implications of income derived from participating holdings.[3]

f) Evaluate the availability of refunds to shareholders upon receipt of dividends from Maltese resident companies.[3]

g) Advise on the application of the flat rate foreign tax credit mechanism, including the utilisation of the optimisation method, in the relief of double taxation.[3]

h) Advise on the implications of income subject to tax at a reduced rate of tax in terms of a double taxation agreement and the availability of refunds to shareholders upon receipt of dividends distributed from such income subject to tax at a reduced rate.[3]

i) Advise on the availability and applicability of the notional interest deduction (NID) rules, including the definition of risk capital, the limitations to the NID and the impact of the NID on the allocation to the tax accounts, and the deemed interest income at shareholder/partner level resulting from NID.[3]

j) Evaluate the applicability of Malta's implementation of the Anti-Tax Avoidance Directive on the chargeable income of a company.[3]

k) Advise on the Malta taxation of foreign gains, including double taxation relief.[3]

l) Advise on special VAT schemes for small enterprises for supplies made within other Member States.[3]

m) Advise on special VAT schemes for small enterprises for persons not established in Malta.[3]

E Tax compliance and ethical obligations

1. Tax compliance

a) Advise on when tax returns should be made, when tax should be paid, the consequences of late filing/ payment of tax, and associated interest and penalties.[3]

b) Evaluate how a taxpayer's actions could impact how much tax is due and when it should be paid.[3]

c) Advise on time limits for any relevant claims or elections recommended.[3]

d) Advise on the scope of duty on documents and transfers (DDT) and assess the property in respect of which DDT is payable.[3]

e) Advise on the system by which DDT is paid and administered.[3]

2. Ethical obligations

a) Recommend appropriate safeguards to threats to the fundamental principles of the ACCA Code of Ethics and Conduct.[3]

b) Evaluate potential conflicts of interest and advise on actions to be taken in response.[3]

c) Advise on appropriate procedures and actions when taking on a new client.[3]

d) Advise on actions to be taken on discovery of an error in a tax return/ unexpected refund.[3]

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e) Advise on tax avoidance and tax evasion and associated penalties.[3]

F Professional skills

1. Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.[3]

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.[3]

c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.[3]

2. Analysis and evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to assist in decision making and to identify opportunities or solutions.[3]

b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.[3]

c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues, when making conclusions and recommendations, taking into account the implications of such decisions on the entity or individual affected.[3]

d) Appraise information objectively and logically in order to prioritise issues, identify missing information and explore suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.[3]

3. Scepticism

a) Explore the underlying reasons for issues, applying the attitude of a questioning mind where appropriate, beyond what is immediately apparent.[3]

b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection, as well as challenging any limitations or inadequacies in the information available, outlining additional information required to provide a full analysis.[3]

c) Challenge and critically assess the information presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.[3]

4. Commercial acumen

a) Demonstrate awareness of organisational, external and other non-tax factors which will affect decisions taken with regard to tax by an individual or an entity.[3]

b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.[3]

c) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.[3]

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7. Reading list

Candidates should be aware of all relevant legislation, including Acts of Parliament, legal notices, guidelines etc; the OECD Model Treaty and Commentaries and relevant EU Directives.

8. Approach to examining the syllabus

The Taxation Advisory Professional (STA MLA) examination builds upon the technical knowledge and skills examined in the E1 Taxation (E1 MLA) examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to apply more than one tax to a given scenario and offer appropriate advice. The study guide outlines the range of scenarios with each relevant tax inherent within the scenario, which specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

Section A

Section A of the examination will be a 50-mark scenario-based question examining multiple taxes. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four professional skills marks will be examined in Section A.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario based and most likely examine multiple taxes. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and commercial acumen as appropriate to the question.

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9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

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The term ‘effective’ relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For STA MLA, generally examinations in June and December will be based on legislation passed by the previous 30 September. Note: Exceptionally, the examination in June 2027 will be based on legislation passed by 30 September 2025 and only the examination in December 2027 will be based on legislation passed by 30 September 2026.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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