



**MALTA STOCK EXCHANGE
INSTITUTE**

**TOWARDS A
BRIGHTER
FUTURE**



Taxation of Capital Gains and Property Transfers

Course No 134

Many individuals hold investments in property as well as shareholding in companies. There are several instances when shares exchange hands for one reason or another, and of course property is an asset that is easily and often sold or transferred to a third party for one reason or another. This course will delve into the capital tax treatment on the transfer of shares in companies, as well as the tax implications of property transfers. The capital gains tax rates that apply depending on the circumstances, their calculation, and any exemptions that may be applied will be explained in 'plain English' and non-technical terms.

Supported by:



Sample Topics Covered:

The applicable capital gains tax upon the transfer of shares in Malta companies

- Share transfers of a controlling interest
- Share transfers of a non-controlling interest
- Valuations of companies and their impact

Taxation of property transfers

- The applicable different tax rates upon property transfers
 - Implications of property being transferred forming part of a project
 - Balancing statement when selling certain property
 - Applicable tax exemptions
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General Information

Time: 13.00 - 16.00hrs

Venue: Malta Stock Exchange
Subject to COVID-19 related restrictions
Online

Level: Introductory

Schedule

Duration: 2.5 hours

Dates: 17 March
 20 October

Target Audience

Shareholders and owners of property, business advisors, accountants, lawyers, notaries, bank managers and investment advisors will find this course very interesting and informative.

Registration fee: **€75 per participant**

- Full time student (50% discount)
- Senior citizen (50% discount)
- Group booking of 4 or more applicants from the same Organisation (10% discount)

Applications are to be made by clicking the **'apply now'** button and completing the online application process.

Malta Stock Exchange Institute Ltd.

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Lecturers

Ms Antoinette Scerri



Antoinette obtained her Bachelor of Accountancy Honours Degree from the University of Malta in 2007 and has always been involved in tax advisory and compliance work since then. Antoinette also pursued an international tax course at the International Tax Centre at the University of Leiden, Netherlands, a Diploma in VAT Compliance as well as a Diploma in Taxation. Her focus has always been tax consultancy to both local and international clients operating in various industries including hotels, gaming, blockchain and cypto. During her experience in the tax field, Antoinette was involved in various advisory and compliance projects mainly relating to corporate groups' restructurings as well as mergers and acquisitions. Antoinette co-founded Radix Advisory in 2020 where she will continue to pursue her career in tax advisory and compliance services, amongst other related services. Antoinette is a member of the Malta Institute of Taxation and the Malta Institute of Financial Services Practitioners.

Ms Stephanie Bianco



Stephanie Bianco graduated from the University of Malta in a B. Accty Hons degree in 2011 and following that has obtained a Diploma in Taxation, VAT Diploma and pursued an international tax course at the International Tax Centre in Leiden. Since her graduation, Stephanie has been part of the tax team with local service providers where she has been involved in tax compliance and tax advisory work for both local and foreign clients. Apart from providing tax compliance services, she has also been involved in the restructuring of group entities, assisted firms in applying for tax incentives with Malta Enterprise and was involved in providing advisory services to various companies operating in different industries.

Cheques to be made payable to: Malta Stock Exchange Institute Ltd.

Payments by bank transfer

Bank: Bank of Valletta plc
IBAN Code: MT04VALL22013000000040025119059
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Kindly insert your NAME, SURNAME, ID CARD NUMBER and COURSE NUMBER in the transaction narrative.

This application is to be accompanied by payment or proof of payment by bank transfer.