



**MALTA STOCK EXCHANGE
INSTITUTE**

**TOWARDS A
BRIGHTER
FUTURE**



Tax Implications of Cryptocurrency Transactions

Course No 148

In 2021, we have seen the crypto markets booming and maturing, with different crypto assets having an impressive run. A booming market provides multitude opportunities to make money and indeed many realised gains and other types of returns on their short and long term investments alike.

The tax, VAT and stamp duty treatment of income from crypto transactions is a quite complex subject matter in particular due to the various different permutations how such income should be taxed. With the personal deadline to report taxes for 2021 fast approaching, it is important to have a clear understanding whether you or your clients have an exposure to tax in Malta on last year's transactions.

Supported by:



Sample Topics Covered

Treatment of transactions in crypto currencies and tokens from a Maltese income tax, VAT, and stamp duty aspect

Comparison on how different transactions are brought to tax in the hands of persons with different links to Malta Outsourcing

Analysis of the guidelines issued by the Maltese tax authorities

Discussion on how innovative crypto products such as staking, airdrops, and margin trading are treated from a Maltese perspective

General Information

Time: 09.00 - 12.00hrs

Venue: Online

Level: Introductory

Schedule

Duration: 3 hours

Dates: 1 June

Target Audience

This course is of interest to Investors, financial services practitioners, advisors, lawyers, and persons interested in this new technology and in crypto currencies.

Registration fee: **€95 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.

Garrison Chapel,
Castille Place,
Valletta VLT 1063,
Malta

website: www.borzamalta.com.mt

email: msei@borzamalta.com.mt

tel: +356 21 244 051

Lecturers

Mr Josef Mercieca



Josef Mercieca heads the tax team as Tax Partner of BDO and leads the Firm's blockchain tax advisory team.

Josef holds a first degree in Accounting and has worked with one of the Big 4 Audit firms in Malta for four years, three years of which heading the indirect tax section. He also acted as the Tax Director for one of the longest established Maltese audit firms for six years where he headed the tax department.

Josef is a member of the Malta Institute of Accountants (MIA), Malta Institute of Taxation and the Malta Institute of Management (MIM) and has delivered presentations and training on topics relating to VAT, tax and corporate restructuring, both in Malta and abroad. Josef was one of the contributing authors in "Principles of VAT Law" the first ever publication on VAT in Malta and regularly authors articles on taxation.

He is also a frequent speaker at conferences dealing with blockchain and taxation of crypto currency transactions and has authored various articles on the subject matter. He was an ACCA lecturer for eight years, where he lectured both the Maltese variants of Taxation (F6) and Advanced Taxation (P6). Josef has a broad experience in advising local and foreign clients in the set-up of tax efficient structures in particular involving cross border taxation, capital gains tax, property transfer taxes and duty on documents and transfers.

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

Payments by bank transfer

Bank: Bank of Valletta plc
IBAN Code: MT04VALL22013000000040025119059
IBAN BIC: VALLMTMT

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.