



**MALTA STOCK EXCHANGE
INSTITUTE**

**TOWARDS
A BRIGHTER
FUTURE**

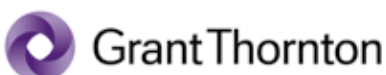


Taxation of Capital Gains and Property Transfers

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:



Grant Thornton

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: 13.30 - 16.00hrs
Venue: Online
Level: Introductory

Schedule

Duration: 2.5 hours
Dates: 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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Lecturer

Mr Michael Agius



Since 2003, Michael has been involved in Indirect and Direct tax matters, initially at the Inland Revenue Department's Tax Investigations unit, followed by his employment with Grant Thornton's tax advisory department in 2007.

Since joining Grant Thornton, Michael has been involved in providing tax assistance to a portfolio of local and international clients with special reference to the preparation of tax assessment, tax planning and consultancy services, expatriate and personal tax services, tax litigation and investigations, and also buyers' and vendors' cross-border due diligence assignments.

Michael is an ACCA affiliate and has recently completed his studies with the Chartered Institute of Taxation where he obtained an Advanced Diploma in International Taxation. Michael is also a member of the Malta Institute of Accountants and the Malta Institute of Taxation.

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.