



Date:	28 th May 2025
Time	14:00 – 17:00
Number of Hours	3 hours
Online	Online via Zoom
Fee	€50 Standard Fee / €40 UM students / €55 after the deadline
Deadline	23 rd May 2025
	<i>The Department of Accountancy – University of Malta – in collaboration with Malta University Consulting is holding the sixth CPE seminar for 2025 which qualifies for 3 hours (Core Competencies) of Continued Professional Education.</i>
Content of Seminar	<p>This session will discuss recent and upcoming VAT changes and their respective implications; both with respect to the vat treatment to be applied as well as the impact on the VAT compliance obligations to be fulfilled. As usual, participants will have the opportunity to ask questions relating to the said changes.</p> <ol style="list-style-type: none"> 1. January 2025 VAT updates including: <ul style="list-style-type: none"> - The transposition of the provisions of Council Directive (EU) 2020/285 (SME Directive) relating to the Article 11 VAT Registration (Small undertakings/enterprises) and how this type of registration changed with effect from 2025 including the introduction of the new sub articles 11A ("Special scheme for small enterprises for supplies made within other Member States) and 11 B (Special scheme for small enterprises for persons not established in Malta). - The transposition of the provisions of Council Directive (EU) 2022/542 of 5 April 2022 (the Reduced VAT Rates Directive) relating to the VAT treatment of interactive/live-streamed virtual events - The implementation of the Budget measure relating to the VAT exemption on sanitary Items - Other amendments to various other sections to the Maltese VAT Act including; Article 2 (Definitions), Article 4 (Scope of VAT), Articles 10, 12 and 13 (VAT Registrations), Article 17 (Tax periods) and various Schedules to the Maltese VAT Act 2. CESOP - Central Electronic System of Payment information 3. 12% Reduced VAT Rates 4. Budget Implementation Act – Act 13 of 2024 5. LN 14 of 2024 - VAT on devices and aids for the disabled 6. Guidelines on VAT Exemption on other scheduled sea transport of passengers 7. Updated Guidelines Healthcare services 8. LN 228 of 2024 - New VAT Exempt psychotherapy and counselling professions & Dental prostheses 9. VAT in the Digital Age – VIDA Package
Speaker's Bio	<p>Mr Saviour Bezzina is a Senior Manager responsible for indirect tax matters at the EY Malta office and forms part of EY's Global Indirect Tax Network as a local knowledge contact. He joined EY in July 2006 after obtaining the Bachelor of Accountancy (Hons) from the University of Malta. He is a member of the Malta Institute of Accountants, holds a Diploma in VAT compliance and lectures regularly on VAT and indirect tax matters. Saviour was awarded the 2007 MIA prize as the best student who graduated in the Bachelor of Accountancy (Hons) Degree Course Group 2004/2006.</p>
Certification	Attendees will receive a Certificate of Attendance from Malta University Consulting.

For further information kindly contact Malta University Consulting Ltd, Campus Hub, Block 'O' Level 7, University of Malta, Msida.

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