

This form is to be used only by individuals claiming a tax credit in respect of courses approved under Legal Notice 114 of 2018. This form, together with a copy of the certificate confirming that you successfully completed the course and the letter of approval from the Malta Enterprise, should be attached to the tax return.

YEAR OF ASSESSMENT

## PART A - PERSONAL DETAILS

Name & Surname	<input type="text"/>
Tax/ ID Number	<input type="text"/>
Date of Birth	<input type="text"/>

## PART B - QUALIFICATION

Name of Educational Institution	<input type="text"/>
Qualification Obtained	<input type="text"/>
Date when course was commenced	<input type="text"/>
Date when qualification was obtained	<input type="text"/>

## PART C - DETERMINATION OF TAX CREDIT (amount to be transferred to box 30 of tax return)

### Full - time basis course that commenced in 2017 or later

Chargeable Employment Income (up to a max of €60,000)

1.

Tax Credit = Tax on Employment Income (box 1)

2.

### Full - time basis course that commenced before 2017

Tax Credit =  $(A - 2017)/(A - B) \times C$  where:

A = the year in which the course is completed

B = the year in which the course commenced

C = the amount calculated in box 2

3.

### Courses completed on a Part - time basis programme of studies

course that commenced in 2017 or later

Tax Credit = 50% of amount in box 2

4.

course that commenced before 2017

Tax Credit = 50% of amount in box 3

5.

I declare that I satisfy all the conditions under these Rules and that I am not entitled to any re-imbusement, compensation or tax benefit from the Government or any government agency.

Signature: \_\_\_\_\_

Full Name: \_\_\_\_\_

Date: \_\_\_\_\_