B 1070

L.N. 149 of 2019

EDUCATION ACT
(CAP. 327)

Bye-Laws of 2019 in terms of the General Regulations for University Postgraduate Awards, 2008 for the Degree of Master of Arts in Taxation - M.A. - under the auspices of the Faculty of Economics, Management and Accountancy and the Faculty of Laws

IN EXERCISE of the powers conferred upon him by articles 74 (5) and 75 (6) of the Education Act (Cap. 327), the Chancellor of the University of Malta has promulgated the following bye-laws made by the Boards of the Faculty of Economics, Management and Accountancy and the Faculty of Laws in virtue of the powers conferred upon them by article 81 (1) (c) of the said Act and which have been approved by the Senate of the University of Malta as required by article 81 (2) of the said Act:

Citation and Interpretation

1. (1) These bye-laws may be cited as the Bye-Laws of 2019 in terms of the General Regulations for University Postgraduate Awards, 2008 for the degree of Master of Arts in Taxation - M.A. - under the auspices of the Faculty of Economics, Management and Accountancy and the Faculty of Laws.

(2) In these bye-laws, unless the context otherwise requires -

"the Boards" means the Board of the Faculty of Economics, Management and Accountancy and the Board of the Faculty of Laws;

"the Board of Studies" means the Board of Studies appointed by Senate for the Course, on the recommendations of the Boards of the Faculty of Economics, Management and Accountancy and the Faculty of Laws;

"the Course" means the programme of study leading to the degree of Master of Arts in Taxation - M.A.;

"the Degree" means the degree of Master of Arts in Taxation - M.A.;

"the Postgraduate Certificate" means the Postgraduate Certificate in Taxation - P.G. Cert.;

"the Postgraduate Diploma" means the Postgraduate Diploma in Taxation - P.G. Dip.; and

"the Principal Regulations" means the General Regulations for University Postgraduate Awards, 2008.

Applicability

2. These bye-laws shall be applicable for courses commencing in October 2019 or later.

Requirements for Admission

3. (1) The Course shall be open to applicants in possession of one of the following qualifications:

(a) the degree of Bachelor of Accountancy (Honours) with at least Second Class Honours or the degree of Master of Accountancy classified with at least Pass with Merit, or any other professional qualification recognized as equivalent by Senate; or

(b) the degree of Bachelor of Commerce (Honours) with at least Second Class Honours; or

(c) the degree of Bachelor of Laws obtained with at least Category II or the degree of Bachelor of Laws (Honours) with at least Second Class Honours; or

(d) a Bachelor degree obtained with at least Second Class Honours or with at least Category II in an area of study deemed suitable by the Board of Studies, awarded by this University or any other higher education institution recognised by Senate.

(2) The admission of applicants under sub-paragraph (d) of paragraph (1) of this bye-law may be made conditional on the result of an interview conducted by an interviewing board appointed for the purpose.

(3) Senate may, on the recommendation of the Boards and depending on the availability of resources, limit the number of applicants that may be allowed to register for the Course. The number of available places shall be announced at the time of the call for applications.

(4) When the number of places is so limited and the number of eligible applicants exceeds the number of places available, applicants shall be selected using the following criteria, the weighting of which shall be published at the time of the call for applications:

(a) degree classification;
(b) experience in the area of the proposed study; and
(c) performance during an interview, if deemed necessary.

(5) Interviews, when necessary, shall be conducted by a board composed of at least three members appointed for the purpose by the Boards.

(6) For the purpose of selection, applicants who fully satisfy the entry requirements by 31st August preceding the commencement of the Course shall be considered first..

Course Duration

4. The Course shall extend over five semesters of part-time study which shall include a summer period.

Board of Studies

5. (1) The academic administration of the Course shall be entrusted to a Board of Studies appointed for the purpose.

(2) The Board of Studies, which shall be appointed for a period of one academic year, shall be composed as follows:

(a) the Dean of the Faculty of Economics, Management and Accountancy and the Dean of the Faculty of Laws or their respective delegate, one of whom shall be appointed as Chairman on the joint recommendation of the two Faculties;

(b) at least two academic members of staff from each of the two faculties;

(c) two students elected from amongst the students registered on the Course; and

(d) up to two stakeholders in the areas of expertise covered in the programme.

Programme of Study

6. The programme of study shall comprise study-units to which a total of 90 ECTS credits are assigned, of which 60 ECTS credits are assigned to taught study-units and 30 ECTS credits are assigned to the dissertation study-unit.

7. Students who successfully complete a prescribed set of study-units totalling 30 ECTS credits for taught study-units with an average mark of at least 50% and do not proceed with the Course, or having proceeded do not successfully complete the Course, shall be eligible for the award of the Postgraduate Certificate.

8. Students who obtain the 60 ECTS credits assigned to the taught study-units with an average mark of at least 50% and do not proceed with the Course, or having proceeded do not successfully complete the dissertation, shall be eligible for the award of the Postgraduate Diploma.

9. In cases where applicants lack essential knowledge in particular areas

not covered in the qualifications submitted for entry, the Board of Studies may require students admitted to the Course to follow and pass supplementary study-unit/s to which not more than 12 ECTS credits are assigned in addition to the programme of study specified in bye-law 6 of these bye-laws.

10. The programme of study shall be published after approval by Senate, normally not less than eight months prior to the commencement of the Course.

Assessment and Progress

11. (1) The assessment of each taught study-unit shall be completed by the end of the semester in which the teaching of the study-unit is held.

(2) Students who in any academic year fail in the assessment of not more than 10 ECTS credits shall be given the opportunity to re-sit the failed assessments during the September supplementary examination session.

(3) Students who fail in more than the number of credits permitted under paragraph (2) of this bye-law or students who after re-assessment fail to obtain credit for any study-unit shall be deemed to have failed the Course.

Dissertation

12. (1) Students shall be required to submit an individual dissertation of approximately 15,000 to 20,000 words in accordance with the guidelines issued by the Board of Studies.

(2) A provisional title for the dissertation and a detailed research proposal shall be submitted to the Board of Studies for approval not later than six weeks before the end of the second semester.

(3) Work on the dissertation shall be undertaken after approval of the proposal, normally after the end of the second semester. Each student shall be assigned a supervisor who shall provide guidance and advice on a regular basis during the period of study.

13. (1) Students shall be required to have regular contact with their supervisor.

(2) Supervisors shall submit to the Board of Studies progress reports for each student under their supervision at the end of each semester of studies. Such reports may include recommendations to either (a) extend the period of study in order to enable the student to complete the dissertation; or (b) terminate studies prematurely if the supervisor deems this to be proper in the circumstances, provided that:

(i) the extension of the study period referred to in (a) shall be in accordance with the provisions of Principal Regulations; and

(ii) the Board of Studies may not terminate studies prematurely according to (b) until it has first given the student a chance to be heard.

Classification of the Awards

14. The Final Weighted Average Mark for the purpose of the classification of the Postgraduate Diploma and of the Degree shall be based on the results obtained in all the components of the programme of study, all credits being weighted equally.

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