

Financing adult learning database

Name of the instrument - Local language	Get Qualified
Name of the instrument - English translation	Get Qualified
Scheme ID	157
Country	 Malta
Reporting year	2020
Type of instrument	Tax incentive for individuals
Sub-type of instrument	Incentive for particular training activities and/or particular groups
Type of entry	Single instrument

Short description	Individuals having completed an approved course of studies leading to a certification, diploma, degree, or post-graduate degree course will benefit from a tax credit of 70 % of the eligible costs. Qualifications shall be considered eligible if approved as level 3 or higher by the Malta Qualification Framework (MQF). The maximum amount depends on the course taken and are capped as follows: MQF level 3 capped at EUR 1 500; MQF level 4 at EUR 2 500; MQF level 5 at EUR 3 500; MQF level 6 at EUR 12 500; MQF Level 7 at EUR 15 000; MQF Level 8 at EUR 25 000; Other courses are capped at EUR 2 000. Individuals with no taxable income (an annual gross salary below EUR 9 100) cannot profit from the tax deduction. The tax incentive can be used once in each calendar year.
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Level of operation	National
Name of a part of the country	Not applicable
Name of the region (for regional instruments)	Not applicable
Name of the sector (for sectoral instruments)	Not applicable
Relevance	Key instrument
Legal basis	Legal Notice 283 of 2020

Objective(s) and target(s)	To support the personal development of individuals who aim to achieve qualifications and certifications required by industry.
Year of implementation	2013
Year of latest amendment	2018
Operation/management	Malta Enterprise manages the implementation of the scheme.
Eligible group(s)	Individuals following a course of studies leading to a certification, diploma, degree or post-graduate degree courses who finance their own studies.
Education and training eligible	Qualification shall be considered eligible if approved as level 3 or higher by the Malta Qualification Framework (MQF). In case of specialised training which is not MQF level rated, the training will be evaluated on a case by case basis. The qualification or certification is to be granted on merit that is verified through a form of assessment that is specific to that qualification or certification Vocational Learning programmes, besides being occupation-specific, need to also include practical knowledge - that is, being based on practice or, at least, have a practical component, preferably included also in the assessment procedure. It is widely acknowledged that applied practice enhances the real acquisition of knowledge and skill.
Source of financing and collection mechanism	National funding (loss of tax revenue)
Financing formula and allocation mechanisms	The maximum value of tax credits will be of 70% of the eligible costs and capped as follows: MQF level 3 (capped at EUR 1 500); MQF level 4 (EUR 2 500); MQF level 5 (EUR 3 500); level 6 (EUR 12 500); Level 7 (EUR 15 000); Level 8 (EUR 25 000); Other courses (EUR 2 000).The maximum value of tax credits will be of 70% of the eligible costs and capped as follows: (MQF level 3 (capped at EUR 1 500); MQF level 4 (EUR 2 500); MQF level 5 (EUR 3 500); level 6 (EUR 12 500); Level 7 (EUR 15 000); Level 8 (EUR 25 000); Other courses (EUR 2 000).
Eligible costs	The following costs are eligible for tax credits: a. Registration fees paid to the awarding body awarding the qualification. b. Fees paid to the university, institution or other entity recognised by MEDE for the training and educational services leading to the approved qualification c. Fees payable in connection with examinations, including the cost of one (1) resit per examination/assignment required to achieve the approved qualification. d. Bench fees paid to the University awarding the qualification. The eligible costs will be calculated as follows: eligible costs incurred directly from the Awarding Body awarding the qualification - as indicated in the official documentation published by the awarding body; eligible costs paid to a third party organisations recognised by the awarding body - the eligible value shall be the actual costs paid by the

	student.
Volumes of funding	A total sum of EUR 23 910 646 in tax credits between 2013 and 2019 was granted through the Malta Enterprise's Get Qualified Scheme initiative
Beneficiaries/take up	9 364 beneficiaries were granted tax credits between 2013 and 2019 through the Malta Enterprise's Get Qualified Scheme initiative
Organisation responsible for monitoring/evaluation	Scholarships Unit within the Ministry for Education and Employment (MEDE)
Most relevant webpage - in English	https://education.gov.mt/en/get-qualified/Pages/Student.aspx
Most relevant webpage - local language	https://education.gov.mt/en/get-qualified/Pages/Student.aspx
Recent changes	2018 - The tax credit granted to successful students has been reduced from 80% of the eligible costs to 70% of the eligible costs. Individuals doing an MQC Level 8 qualification now have a higher tax credit cap, at €25,000, compared to €20,000 previously. Recent changes in response to COVID-19 No changes
Sources	https://education.gov.mt/en/get-qualified/Pages/Student.aspx:2 . https://education.gov.mt/en/get-qualified/Documents/GET%20QUALIFIED%20I...
	https://education.gov.mt/en/get-qualified/Documents/Guidelines/FAQ's.pdf