

## Financing adult learning database

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

<b>Short description</b>	<p>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.</p>
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<b>Level of operation</b>	National
<b>Name of a part of the country</b>	Not applicable
<b>Name of the region (for regional instruments)</b>	Not applicable
<b>Name of the sector (for sectoral instruments)</b>	Not applicable
<b>Relevance</b>	Key instrument
<b>Legal basis</b>	Legal Notice 283 of 2020

<b>Objective(s) and target(s)</b>	To support the personal development of individuals who aim to achieve qualifications and certifications required by industry.
<b>Year of implementation</b>	2013
<b>Year of latest amendment</b>	2018
<b>Operation/management</b>	Malta Enterprise manages the implementation of the scheme.
<b>Eligible group(s)</b>	Individuals following a course of studies leading to a certification, diploma, degree or post-graduate degree courses who finance their own studies.
<b>Education and training eligible</b>	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.
<b>Source of financing and collection mechanism</b>	National funding (loss of tax revenue)
<b>Financing formula and allocation mechanisms</b>	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).
<b>Eligible costs</b>	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.
<b>Volumes of funding</b>	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
<b>Beneficiaries/take up</b>	9 364 beneficiaries were granted tax credits between 2013 and 2019 through the Malta Enterprise's Get Qualified Scheme initiative
<b>Organisation responsible for monitoring/evaluation</b>	Scholarships Unit within the Ministry for Education and Employment (MEDE)
<b>Most relevant webpage - in English</b>	<a href="https://education.gov.mt/en/get-qualified/Pages/Student.aspx">https://education.gov.mt/en/get-qualified/Pages/Student.aspx</a>
<b>Most relevant webpage - local language</b>	<a href="https://education.gov.mt/en/get-qualified/Pages/Student.aspx">https://education.gov.mt/en/get-qualified/Pages/Student.aspx</a>
<b>Recent changes</b>	<p>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.</p> <p>Recent changes in response to COVID-19</p> <p>No changes</p>
<b>Sources</b>	<a href="https://education.gov.mt/en/get-qualified/Pages/Student.aspx:2">https://education.gov.mt/en/get-qualified/Pages/Student.aspx:2</a> . <a href="https://education.gov.mt/en/get-qualified/Documents/GET%20QUALIFIED%20I...">https://education.gov.mt/en/get-qualified/Documents/GET%20QUALIFIED%20I...</a>
	<a href="https://education.gov.mt/en/get-qualified/Documents/Guidelines/FAQ's.pdf">https://education.gov.mt/en/get-qualified/Documents/Guidelines/FAQ's.pdf</a>