

# Malta, Italy and Taxation

## Balancing National Strategies and EU Constraints

**April 5<sup>th</sup>, 2022 15.00 – 18.00 (Rovigo)**  
**April 8<sup>th</sup>, 2022 14.00 – 17.00 (Ferrara)**

Department of Law - University of Ferrara  
Corso Ercole I D'Este, 37 - Ferrara  
Aula 1

Department of Law - University of Ferrara  
Via Domenico Angeli, 28 (Palazzo Angeli) - Rovigo  
Aula A

### Opening

**Marco Greggi**  
Department of Law  
University of Ferrara (Italy)

### Speakers

**Edward Spiteri**  
Junior Lecturer - University of Malta  
Malta Institute of Management  
Tax Advisor, Erremme

**Mr. Reuben Buttigieg**  
Lecturer – University of Malta  
Malta Institute of Management  
Managing Director, Erremme

### Discussants

Eleonora Addarii, Researcher University of Ferrara  
Anna Miotto, PhD Candidate, University of Bergamo  
Valentina Passadore, Research Fellow University of Ferrara

As the new crisis in the East seems to replace pandemic in the European agenda, states are still struggling to find economic resources needed to preserve the welfare and foster the domestic economies. The common understanding is that the Next Generation EU / Recovery Plan projects won't suffice, and the long-term sustainability of the growth might be granted only via robust (and bold) fiscal policy decisions. Tax competitiveness appears to be once again (and once) more the remedy, yet EU law regulates the phenomenon and poses constraints and conditionalities.

Malta and Italy, so close to each other, seem to have adopted different legal strategies in this respect.

The purpose of this two days event, part of the PhD Programme in European Law and National Legal systems (University of Ferrara) and of the courses in tax law is to investigate the legal measures Malta has enacted to stimulate the growth (Day 1: the Maltese developments in Trust law and the Malta tax refund for Italian Shareholders.

Day 2: The Nomad tax System, Malta Enterprise Tax system and the Tonnage Tax  
Although intended for students, the event is open to other stakeholders

(Registration is needed at [grgmrc@unife.it](mailto:grgmrc@unife.it)). The language of the event is English, but an asynchronous translation will be provided.