









**1.8 The course I am following has been graded as level 5 (or higher) by the DfE but does not fall under one of the subject areas in section 3.1 (a) of the Incentive Guidelines. Am I still eligible for a tax credit?**

A qualification shall be considered eligible if approved as level 5 or higher by the DfE grading structure.

**1.9 The course I am following has not been graded by the DfE. Am I still eligible for a tax credit?**

Yes. This is to be consulted as a case by case basis.

**1.10 If a course is provided by two (or more) institutes, may I attend both?**

Yes. However, one has to choose Institute 'N/A' from the online system.

**1.11 My course is offered online by correspondence. Am I still eligible for the scheme?**

Yes, as long as the course and the application are in line with the Incentive Guidelines.

**1.12 I am following a course approved by the Get Qualified but I have taken an early retirement and would like to do another course after this one. Can the tax credits awarded be deducted from my parent's tax payments?**

Yes, as long as your tax computation falls under the Married status.

**1.13 I am married and followed a course approved under the Get Qualified but I am unemployed. Can the tax credit be deducted from my partner's tax payments?**

Yes, as long as your tax computation falls under the Married status.

## 1. Application Process

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**2.1 The course I would like to attend is not listed down in the list of approved courses. Does that mean that I cannot apply?**

Yes, you may apply on **Application for Courses to Be Considered As Eligible Under The Get Qualified 2017-2020**, and need to be submitted as a hard copy, by hand or by post. This can be found in the following link:-

[www.getqualified.gov.uk](#)

**2.2 The course I would like to attend is listed down in the list of approved courses. Which application form do I need to submit?**

If the course is listed, the student may either register themselves or may also request the training provider (or the representative through whom they are enrolling) to register them in the Get Qualified system. Students may register themselves by accessing the portal by [clicking here](#)

Once registered students will receive a username and password enabling them to access the online system and submit their application. Students are reminded that following registration they are still required to submit their application through the online system.

### 2.3 When do I need to submit my application?

Students are required to submit the application within two (2) years of obtaining the Certification.

### 2.4 I would like to include a course provided through my institute in the list of approved courses. Which application form do I need to fill in?

**Application for Courses to Be Considered As Eligible Under The Get Qualified 2017-2023** needs to be submitted.

### 2.5 I failed from two (or more) different modules. May I apply for one resit per module?

Yes, you are eligible to claim for (1) one resit per module.

### 2.6 I failed from one examination and I applied for a resit. However, I also failed from the resit. May I re-apply for the same examination?

No. Only the cost of one (1) resit per examination/assignment is eligible.

### 2.7 What additional documentation do I need to submit with my application form?

All the additional documentation requested is enlisted within each application form.

### 2.8 If a student has already obtained the certificate and cannot provide an acceptance letter, can he upload the certificate instead?

If a student is applying for the scheme and has already obtained the certificate and cannot provide his acceptance letter, he can upload the certificate instead of the acceptance letter.

### 2.9 I have entered the wrong credentials and the account is now locked. What can I do?

If a user inputs the wrong credentials for a number of times the account is locked and an email is sent to the registered email address of the account. The email consists of a generated link. Once the user clicks on this link, the account is unlocked within 24 hours and the user can log in again.

This is all done within the system itself. The user has to click on the link generated in the email.

Note: Some mailboxes classify automatic emails as junk or spam, please check junk folders.

## 2. Eligible Costs

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### 3.1 What are the eligible costs?

- i. Registration fees paid to the awarding body awarding the qualification.
- ii. Fees paid to the university, institution or other entity recognised by Malta Enterprise for the training and educational services leading to the approved qualification.
- iii. Fees payable in connection with examinations, including the cost of one (1) resit per examination/assignment required to achieve the approved qualification.

### 3.2 May I just apply for the examination fees or just the registration fees?

Yes.

### 3.3 I am starting a course but some of the modules I have already achieved, could I claim for the exemption reimbursement?

Yes.

## 3. Payments

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### 4.1 What is an encashed cheque?

Should the individual opt to pay by cheque, the institute needs to exchange the cheque for cash. A copy of the encashed cheque needs to be submitted to Malta Enterprise Corporation within two (2) years from successful termination of the course.

### 4.2 May I pay by cash?

Yes as per proof of payment conditions enlisted within the Application Form.

### 4.3 What kind of proof of payments do I need to submit?

Depending on the method of payment, applicants are requested to submit a copy of the encashed cheques, OR a copy of the bank transfers, OR signed and stamped receipts by the respective institute/awarding body.

## 4. Tax Credit

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### 5.1 How do I claim my tax credit?

Once approved and all the requested documentation has been submitted in time, the individual may start claiming the tax credit as a deduction from the tax payable for the year of assessment for the relevant qualification obtained. On presenting the first claim for tax credit, the beneficiary must submit to the Commissioner of Inland Revenue the following documentation:

- Self Assessment and RA10 form which forms will be provided by the IRD
- Copy of the tax credit certificate issued by Malta Enterprise Corporation
- Copy of the certification issued by the Awarding Body/Institute.
- Declaration that the beneficiary is not being refunded from any other source for the tax credits being claimed. (such declaration is included in the RA10 Form)

### 5.2 What if I do not utilise all my tax credit within that year of assessment?

Any amount of tax credit not utilized by the beneficiary in that year of assessment may be carried forward and be set against the applicant's respective tax liability within the subsequent ten (10) years of assessment.

### 5.3 Can the Tax Credits be claimed by my parent.

Yes as long as the student gives consent in the application form that the tax credit can be claimed by his parent.

### 5.4 What shall I do if I have terminated studies and did not receive the tax credit certificate yet?

If you receive a tax return to fill in but you did not receive the tax credit certificate you should fill in the Income Tax Return **without claiming the tax credit**. This will ensure that you abide by the **June deadline** and hence avoid any penalties for late filing. When the certificate is received you should claim the tax credit by **filing an Adjustment form (AF1) and RA10 form**.

### 5.5 How can I obtain the tax credit refund

The tax credit refund will be given by the Commissioner of Inland Revenue in the form of a cheque.