

Aim:

As access to the global marketplace grows with cross border transactions, it is vital to expand and improve your knowledge of the tax laws and systems pertaining to the various markets as well as to explore various techniques in international tax planning.

To minimize the tax burden on income and profits for you and your clients, acceleration of your understanding of critical tax laws and regulations affecting cross-border transactions is essential.

This seminar has been specifically designed to meet the needs of professionals from various backgrounds who wish to develop their competence in the field of International Taxation, and benefit from the credibility that this expert knowledge will afford them.

Who should attend the seminar:

This seminar is addressed to:

- Financial Controllers
- Accountants
- Tax Consultants
- Bankers and Banking Executives
- Government Tax Officials
- Lawyers



Principles of International Taxation

Instructor:

Andreas Lambrou
BSc, ACCA, ADIT

Andreas Lambrou has a BSc in Accounting and Finance, an ACCA member since 1991 and an ADIT holder. He has been working in the industry for over 20 years. Since 1991 Andreas has been a senior lecturer at Globaltraining for the taxation papers of ACCA, ACA, CAT and AAT. He has lectured extensively for these programs to our students in Cyprus, Greece, and Romania. He has also presented various in-house and open seminars concerning taxation issues over the years, including the Business Taxation (Cyprus), a seminar which Andreas has been presenting since 2005.

Andreas is one of the most experienced tutors in Cyprus concerning taxation and has been a valuable asset for Globaltraining for over 20 years.

Contact Us:

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December 18th, 2024

9:00 – 17:15

7 CPDs

**Flexible mode of delivery:
Ground-Based (Nic): €200
or Live Online: €180**

SEMINAR PROGRAMME

Principles of International Taxation		
Time	Duration	Description
9:00 – 10:45	1:45	<p>International Taxation – An Introduction This session introduces international taxation as it derives from the different tax systems applicable to each country and cross border transactions.</p> <ul style="list-style-type: none"> • International Tax Definition • Major Principle of cross border transactions • Examples of domestic and international tax implications - Calculations and class discussion <p>Tax Systems and Policy Considerations This session explains the types of tax systems, mainly Worldwide Tax system, Territorial Tax System and Mixed Tax System. This session explains the basic components of the above systems in order to understand the tax system of each country.</p> <ul style="list-style-type: none"> • Definitions of the tax systems • Examples – Class Discussion
10:45 – 11:00	0:15	Break
11:00 – 12:30	1:30	<p>Source of Income, Residence Status, Tax Jurisdictions This session introduces the fundamental principles of source of income and residence status that derive from the tax systems covered in the earlier session. The session also introduces the concept of tax jurisdictions in order for the class to indicate the tax system applicable in each jurisdiction and to identify double taxation issues. Finally, the session introduces the methods of eliminating double taxation.</p> <p>Definitions</p> <ul style="list-style-type: none"> • Explanation of source of income, residence status and tax jurisdictions. • Explanation of the concept of permanent establishment per the OECD model • Double Taxation - methods of elimination • Examples - class discussion
12:30 – 13:15	0:45	Lunch Break
13:15 – 15:00	1:45	<p>Anti-Avoidance Regimes and Anti Avoidance Provisions This session explains the different anti avoidance regimes and provisions that are applicable in most countries.</p> <ul style="list-style-type: none"> • Introduction • Definition of tax evasion and tax avoidance • CFC rules • Tax haven rules • Thin capitalization
15:00 – 15:15	0:15	Break
15:15 – 15:45	0:30	<p>Anti-Avoidance Regimes and Anti Avoidance Provisions (continued)</p> <ul style="list-style-type: none"> • Limitation of benefits • Examples - class discussion
15:45 – 16:45	1:00	Case Study
16:45 – 17:15	0:30	Questions and Answers
Total Net Duration	7:00	End of Seminar