



“Cyprus Taxation of Intellectual Property: Insights on IP Box, Transfer Pricing, Tax Treaties, and EU Law”

| Time / Duration | Session |
|-----------------|--|
| 9:00 - 10:30 | <ul style="list-style-type: none"> • Overview of IP Models • Taxation of income from IP under domestic law |
| 10:30 - 10:50 | Break |
| 10:50 - 11:50 | <ul style="list-style-type: none"> • Tax Treaty Aspects of Intangibles and Tax Treaty Abuse <ul style="list-style-type: none"> ○ Allocation of Taxing Rights – OECD Model Article 12(1) ○ Meaning of “royalties” and overlapping between articles 7, 12 ○ PPT/Beneficial ownership and royalties ○ Anti-avoidance provision on special tax regimes (e.g. IP Box) ○ Transfer pricing and royalties (Excessive royalty payments) |
| 11:50 - 12:10 | Break |
| 12:10 - 13:10 | <ul style="list-style-type: none"> • Taxation of cross-border royalty payments in the European Union <ul style="list-style-type: none"> ○ Council Directive, 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States |
| 13:10 - 13:50 | Lunch Break |
| 13:50 – 15:00 | <ul style="list-style-type: none"> • Transfer Pricing Aspects of Intangibles Tax Planning <ul style="list-style-type: none"> ○ New definitions of intangibles (Definitions: 2022 OECD TPG vs IAS 38) |

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| | <ul style="list-style-type: none">○ How is income allocated between related parties from exploiting the intangible (DEMPE)○ BEPS Action 5 VS BEPS Action 8-10 |
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Duration of Day: 6 hours (breaks included)

Instructor:

Christos Theophilou | Tax Partner | International Tax & Transfer Pricing, Taxand
BSc (Econ.), FCA, ADIT, MSc Tax (Oxon), LLB (Hons) Law



ΚΟΣΤΟΣ ΣΕΜΙΝΑΡΙΟΥ

€120 (πλέον ΦΠΑ) Για μέλη του ΕΒΕ Πάφου
€180 (πλέον ΦΠΑ) Για μη μέλη του ΕΒΕ Πάφου

ΧΩΡΟΣ ΔΙΕΞΑΓΩΓΗΣ

ΑΙΘΟΥΣΑ Β Εμπορικού & Βιομηχανικού Επιμελητηρίου
Πάφου

ΗΜΕΡΟΜΗΝΙΑ ΚΑΙ ΩΡΕΣ ΔΙΕΞΑΓΩΓΗΣ

19/12/2023
09:00-15:00

ΓΛΩΣΣΑ ΔΙΕΞΑΓΩΓΗΣ

Ελληνικά & Αγγλικά