

Program:

**International Business Taxation: Principles and
Application in Practice for Finance sector
professionals**

8/11/2024 & 15/11/2024

CPD Creditation
8 Continuing Professional Development

Trainer: Antonis Chrysanthou



**Pafos Chamber of
Commerce & Industry**
Εμπορικό & Βιομηχανικό
Επιμελητήριο Πάφου

Duration

The duration of the seminar is 8 hours

Purpose of the program

The purpose of the training program is to generate skills, knowledge and aptitudes of personnel working in the finance sector of the economy to understand the main principles of the international taxation and apply them in practice.

Who it is aimed for / audience

- Owners of SME expanding their operations to international markets
- Practitioners in the tax advisory firms
- Managers in charge of financial decisions without taxation background
- Tax specialists in commerce and other industries
- Government officials who regularly encounter issues related to cross-border taxation
- Financial controllers, accountants, lawyers, banking professionals wishing to deepen or develop comprehensive understanding of international taxation principles

Training program

Program title: International Business Taxation: Principles and Application in Practice for Finance sector professionals			
Trainer full name: Antonis Chrysanthou			
Teaching method: Face-to-face learning			
Total Educational Duration: 8 Hours			
From	To	(hours: min)	
			<i>8/11/2024 4 Hours</i>
09:00	10:30	1:30	Section 1: Introduction – Basic principles of international taxation
		30'	Which jurisdiction to tax
		30'	Tax and Tax Systems
		30'	International Double Taxation and Methods to Relief
10:30	11:00	30'	Break
11:00	13:30	2:30	Section 2: OECD Model Tax Treaty
		2:30	Interpretation of OECD Model Tax Treaty <ol style="list-style-type: none"> 1. Article 4: Resident 2. Article 6: Income from Immovable Property 3. Article 7: Business Profits 4. Article 9: Associated Enterprises 5. Article 10: Dividends 6. Article 11: Interest 7. Article 12: Royalties 8. Article 13: Capital Gains 9. Article 15: Income from Employment 10. Article 17: Artistes and Sportsmen 11. Article 22: Taxation of Capital

			<i>15/11/2024</i> <i>4 Hours</i>
09:00	10:00	1:00	Section 3: Methods of Elimination of Double Taxation
		20'	Article 23A: Exemption methods and use
		20'	Article 23B: Credit Relief method and how to use
		20'	Practical example
10:00	11:00	1:00	Section 4: Permanent Establishment, Associated Enterprises
		25'	Article 5 - Definition of actual and deemed Permanent Establishment
		25'	Controlled Foreign Companies and Thin Capitalization Rules
		10'	Examples
11:00	11:30	30'	Break
11:30	13:30	2:00	Section 5: International Tax Matters Introduced in Cyprus
		60'	Transfer Pricing Study (TPS) report
		15'	Advanced Pricing Agreements
		15'	DAC 6 (Directive for Administrative Co-Operation) and CBC Report
		30'	Practical example on TPS report

Seminar Cost

Participant cost: 300 €

Subsidy of HRDA: 160 €

Real Cost: 140 €