

SEMINAR PROGRAMME

| Day 1: | | |
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| Cyprus Business Taxation: Overview and Updates | | |
| Time | Duration | Description |
| 09:00-11:00 | 2:00 | Overseas aspects of Corporation Tax <ul style="list-style-type: none"> • Company resident • Non – Cyprus resident companies • Permanent establishment or subsidiary abroad • Double taxation relief |
| 11:00-11:15 | 0:15 | C O F F E E B R E A K |
| 11:15-12:30 | 1:15 | Allowance for Losses <ul style="list-style-type: none"> • Loss Companies • Losses for group relief • Carry forward losses • Conversion of Business into a limited company |
| 12:30-13:15 | 0:45 | L U N C H B R E A K |
| 13:15-14:00 | 0:45 | Special Defense Contribution and Immovable Property Tax (continued) <ul style="list-style-type: none"> • Rental Income • Interest • Actual Dividends • Deemed Dividends |
| 14:00-15:15 | 1:15 | Deemed Dividend Distribution of a Cyprus company <ul style="list-style-type: none"> • Profits available for distribution • Exemptions |
| 15:15-15:30 | 0:15 | C O F F E E B R E A K |
| 15:30-16:15 | 0:45 | Deemed Dividend Distribution of a Cyprus company (continued) <ul style="list-style-type: none"> • Profits available for distribution • Exemptions |
| 16:15-17:15 | 1:00 | Comprehensive Advanced Case Study 1 <ul style="list-style-type: none"> • Corporation Tax, Capital Gains Tax, Special Defense Contribution and Tax Planning |
| TOTAL NET DURATION | 7:00 | END OF SEMINAR DAY 1 |

Certification:

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.

In-house Seminars:

Globaltraining has been cooperating with many companies in Cyprus and abroad for covering their in-house training needs. Some of these companies are large multinational companies with presence in Cyprus and abroad. The clients we serve include a wide range of industries, including banking, accounting and audit, investment services firms, telecommunication, construction and retail. Tailor-made seminars are offered upon request from clients.

| Day 2: Cyprus Business Taxation: Overview and Updates | | |
|--|-----------------|---|
| Time | Duration | Description |
| 09:00-11:00 | 2:00 | Capital Gains Tax – Scope of: <ul style="list-style-type: none"> • Disposal of Immovable Property, • Disposal of a Private Company shares that owns an Immovable Property • Collection of Capital Gains Tax/Self-assessment |
| 11:00-11:15 | 0:15 | C O F F E E B R E A K |
| 11:15-13:15 | 2:00 | Special Modes of Taxation <ul style="list-style-type: none"> • Foreign Pensions • Royalties and Film pensions • Non-Residents Professionals • Insurance Companies |
| 12:30-13:15 | 0:45 | L U N C H B R E A K |
| 14:00-15:15 | 1:15 | Income from Business – Individuals <ul style="list-style-type: none"> • Trade Income/Losses • Trading Goodwill • Partnership Income • Partnership Losses |
| 15:15-15:30 | 0:15 | C O F F E E B R E A K |
| 15:30-16:05 | 0:35 | Individuals income- Sources of income <ul style="list-style-type: none"> • Property Income • Employment • Interest Income • Exempt Income |
| 16:05-17:05 | 1:00 | Comprehensive Advance Case Study 2 Income Tax, Capital Gains Tax, Special Defense Contribution and Tax Planning |
| 17:05 – 17:15 | 0:10 | Conclusion Evaluation of the seminar and lecturer by participants |
| Total Net Duration | 7:00 | END OF SEMINAR DAY 2 |

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