



MECHANISMS TO RELIEF DOUBLE TAXATION

TUESDAY, 13 MARCH 2012

REGISTRATION: 16:45 – 17:00

SEMINAR TIME: 17:00 – 20:15

VENUE

LE MERIDIEN ST. JULIANS, BALLUTA BAY – ST. JULIANS

SPEAKER

JOSEF MERCIECA

BOOK TODAY

T +356 27555560

M + 356 77555560

info@societyeducation.eu

www.societyeducation.eu

The seminar has been accredited 3 CPE hours by the Malta Institute of Accountants under the area of Core Competency.

MECHANISMS TO RELIEF DOUBLE TAXATION

TUESDAY, 13 MARCH 2012

Whenever income is subject to tax in more than jurisdiction, mechanisms come into force to relief double taxation of the same income.

This seminar will analyse why double taxation could occur and will consider the various types of double taxation reliefs utilised by different jurisdictions with particular emphasis on the three main means provided for by the ITA to relieve double taxation of foreign source income, namely Treaty relief, Unilateral relief including relief for underlying tax and the Flat Rate Foreign Tax Credit.

Through examples, there will be an analysis of the interaction between the different types of double tax relief by corporate entities, the full imputation system and claims for refunds of tax by the shareholders on dividend distributions. The limitations and restrictions applicable to double tax relief will also be briefly discussed.

THE SPEAKER



JOSEF MERCECA CPA, B.Com., B.Accty (Hons), AIA, MIM is a Certified Public Accountant and the Tax and Corporate Services director at HLB Professional Services Limited. Having a Big 4 background where he took care of the indirect tax client base for three years, Josef now heads the tax department of HLBPS where he provides both direct and indirect tax services to local and international clients from various industries, in particular in the set up of efficient international corporate tax structures. He was also the main speaker in the 'Place of Supply Rules Changes' seminar, the first local seminar on the new VAT package held in January 2009. Josef was one of the contributing authors in "Principles of VAT Law" the first ever local publication on VAT in Malta.

CPE ACCREDITATION

The seminar has been accredited 3 CPE hours by the Malta Institute of Accountants (MIA) under the area of Core Competency.

MIA certificates will be distributed at the end of the seminar.

SEMINAR FEE

The seminar fee is €37.00 inclusive of VAT (€31.36 + 18% VAT). The fee covers seminar participation, coffee break and access to event resources.

A fiscal receipt will be forwarded to all participants.

PARKING FACILITIES

Participants are advised to make use of the hotel underground car park and ask for complimentary parking tickets at the registration desk.

EVENT RESOURCES

Participants can download event resources from our website after the delivery of the event.

ADDITIONAL INFORMATION

For more information, kindly use the following communication mediums:

T 27 55 55 60 **M** 77 55 55 60 **E** info@societyeducation.eu

PROGRAMME

TUESDAY, 13TH MARCH 2012

16:45	Registration
17:00	Mechanisms to Relief Double Taxation
18:30	Coffee Break
18:45	Mechanisms to Relief Double Taxation
20:05	Question Time
20:15	Close of Seminar

REGISTRATION FORM

NAME: _____

COMPANY / ORGANISATION: _____

VAT REG. NO: _____ I.D. CARD NO: _____

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MIA MEMBERS NON WARRANT HOLDERS: MIA MEMBERS WARRANT HOLDERS:

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LE MERIDIEN ST. JULIANS, BALLUTA BAY – ST. JULIANS

Enclosed find cheque payable to SOCIETY EDUCATIONAL SERVICES LTD for the amount of €37.00.

Closing date of application – 12th March 2012.

Duly filled in application forms with the respective payment are to be sent by post to:

SOCIETY EDUCATIONAL SERVICES LTD

Lilac, Guzeppi Briffa Street,

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