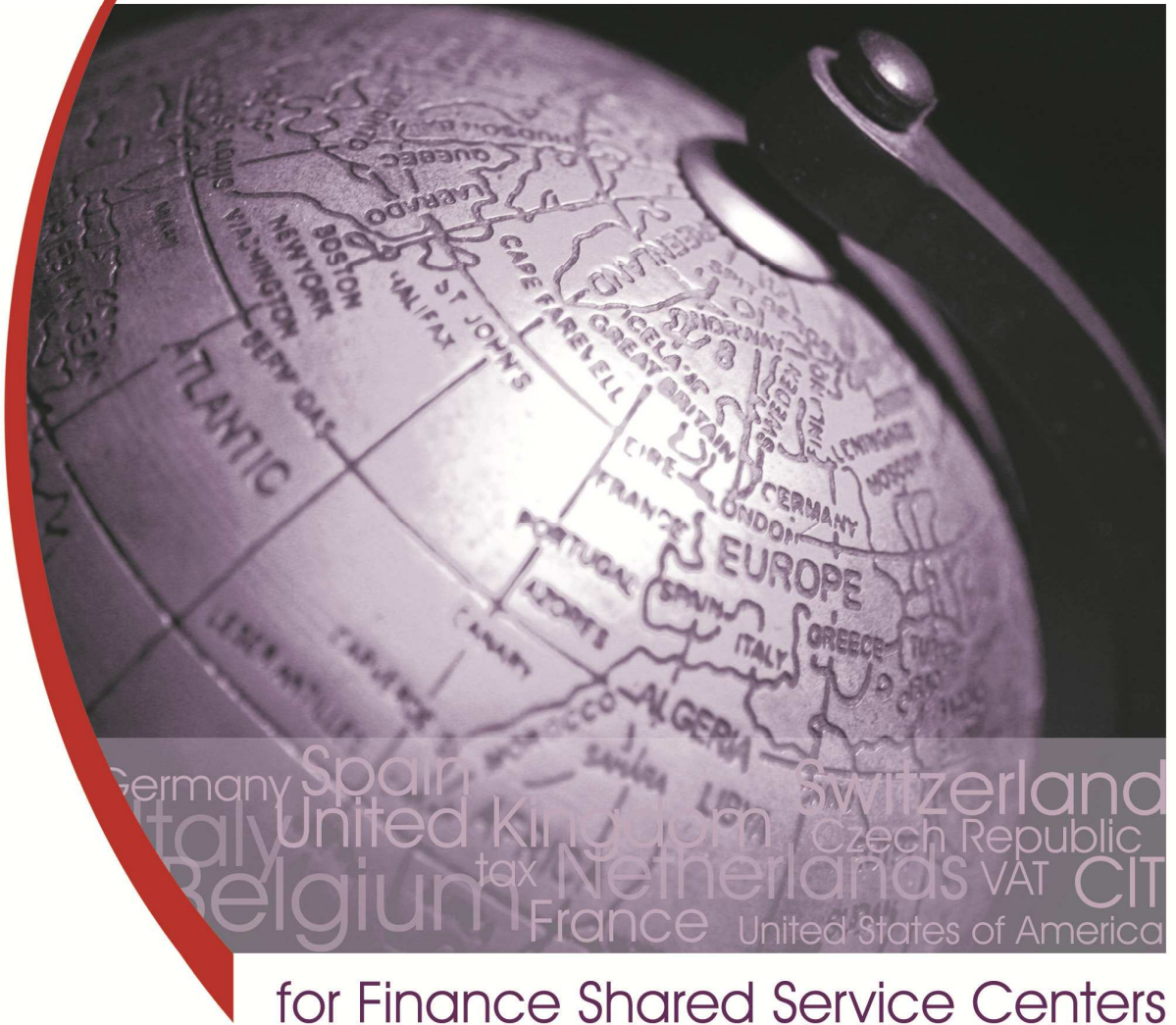


Academy of International Taxation



LondonSAM Poland

We are an international company specializing in finance & management trainings and supplying top education services to many business sectors.

Since our operation began in Poland, we have successfully trained over five thousand people, including top managers from different business environments and our clients have frequently confirmed the quality of our trainings. We have had a pleasure to work with Hitachi, BNP Paribas Bank, IBM, Motorola, Infosys and Shell, which is a great recommendation for LondonSAM to our prospective clients – Thank you!

Our partners help us supply the best quality tuition, which translates into exceptionally high level of our training services. Here, we would like to mention ACCA (Association of Chartered Certified Accountants) of which we are Tuition Provider, CIPP (Certified Institute of Payroll Professionals), PMI (Project Management Institute) and, as of late, INSEAD The Business School for the World, a France-based highly rated establishment. All that proves that we never stop developing and confirms the high standard of the services rendered by LondonSAM Poland.

Academy of International Taxation – The idea

The main concept of the Academy arose from the fact that accountants working in finance shared services centers work for clients located in different countries. The clients require the work supplied to be in line with the local tax and accounting rules. Therefore accountants working for SSC must be equipped with, at least, general knowledge of the Tax & Accounting systems operating in their customer's country, in order to smoothly supply premium quality services.

Working close with many outsourcing companies and catering to their specific needs, in June 2013 LondonSAM came up with a sample workshop on German Taxation, which proved to be very successful. Following that, LondonSAM Polska has created the Tax Academy which we are pleased to introduce in this offer. The project consists of 12 workshops on tax issues of the countries such as Spain, France, United States, Luxembourg, Netherlands, Germany, Poland, Belgium, Italy, the Czech Republic, England or Switzerland.

Each training last 2 days and is divided into CIT and VAT sessions focusing on the rules legally binding in each country.

Benefits:

- A unique project – one of its kind in Europe
- First-hand knowledge from overseas tax experts
- All of the countries in Krakow in one place and time scale
- Perfect localization, affordable prices, group discounts
- Flexible study option – classroom based & live webinar

German Taxation

Training program

1. Corporate taxation in Germany

- 1.1 Overview
- 1.2 Computation of taxable income
- 1.3 Tax rates
- 1.4 Tax returns
- 1.5 Tax assessment, prepayments and appeals
- 1.6 Tax audits of fiscal authorities
- 1.7 Case study – day revision

2. VAT

- 2.1 Overview
- 2.2 Taxable operations
- 2.3 Place of deliveries
- 2.4 Place of services
- 2.5 Tax exemptions
- 2.6 Tax base
- 2.7 Emergence of Tax – cash taxation
vice service taxation
- 2.8 Deductibility of input tax
- 2.9 Reverse charge system
- 2.10 Tax returns and prepayment self
calculation
- 2.11 Tax audits
- 2.12 Case study – day revision

3. Shared service center - most significant upcoming tax questions within tax audits.

Lecturer

Matthias Lamprecht

Tax Expert, Certified Tax Adviser, Lecturer

Matthias started his career in 1995 in an international auditing company in tax and law department. Since year 2000 he has been working for the Nacken Hillebrand Partner having variety of role starting with as a Tax Accountant, Certified Accountant. And in 2007 he became a partner specialized in taxation issues.

Matthias has many years of experience as a lecturer, teaching taxation at Europaeische Fachhochschule and The Cologne Chamber of Taxes and is a member of Steuerberater-Verband - German Association of Tax Advisers.

Training details

Duration: 2 training days

Date: 7th - 8th of May 2018

Location: Krakow **** hotel

Language: English/German

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

United Kingdom Taxation

Training program

1. Corporate tax (CT)

- 1.1 Introduction to corporation tax
- 1.2 Expenses permitted/restricted
- 1.3 Deductible and non-deductible
- 1.4 Expenditure - employees
- 1.5 Receipts not/taxable as trading income
- 1.6 Appropriations of profit
- 1.7 Valuation of stocks and work in progress
- 1.8 Computation of taxable income
- 1.9 Single company trading losses
- 1.10 Rates and payment of corporation tax
- 1.11 Corporation tax self-assessment
- 1.12 Close companies and connected issues
- 1.13 Others: Plant and machinery, Foreign matters, Liquidations, Capital gains
- 1.14 Impact on UK corporation tax of the BEPS project (e.g hybrid rules, transfer pricing, corporate interest restrictions and permanent establishments)
- 1.15 Potential UK corporation tax issues and changes due to BREXIT

2. Value added tax (VAT)

- 2.1 The European basis-Introduction to VAT
- 2.2 Administration of the tax and rates
- 2.3 VAT registration – legal obligations and notification
- 2.4 Sales – Output tax
- 2.5 Purchases – Input Tax
- 2.6 Invoicing
- 2.7 The VAT return
- 2.8 Reverse charge
- 2.9 Exports and removals of goods
- 2.10 Imports and acquisitions of goods
- 2.11 EC Sales Lists and Intrastat returns
- 2.12 Recovering VAT incurred in the UK if not VAT registered
- 2.13 How does a business keep up to date on changes in VAT?
- 2.14 Brexit

Lecturers

Leighton Reed

Director Broomfield & Alexander

Leighton, a qualified Chartered Tax Advisor and Chartered Accountant, offers corporate and personal tax advice to clients. He is able to communicate tax in a way that people understand so that his clients understand the benefits of his advice, the tax costs and related risks in order to make an informed decision on the way ahead.

Gerry Myton

Head of VAT Services

Gerry has specialised in VAT since 1990. He became a partner in Grant Thornton in 2004 and have operated at this level since. In May 2011 he joined MHA MacIntyre Hudson as Head of VAT. Gerry advise on all aspects of UK VAT with particular emphasis on international services, healthcare, education, property, not for profit and import/export transactions chains.

Training details

Duration: 2 training days

Date: 14th - 15th of May 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Italian Taxation

Training program

1. Accounting and reporting

- 1.1 Legal framework and regulations
- 1.2 The financial statements
- 1.3 Due dates for filing the year-end accounts and tax returns and for making tax payments

2. Corporate income tax (IRES)

- 2.1 Tax residence for corporations
- 2.2 Tax Rates
- 2.3 Determination of taxable income & losses
- 2.4 Dividends and capital gains/losses
- 2.6 Withholding taxes
- 2.7 Tax consolidation & Consortium relief
- 2.8 Deduction of interest expenses
- 2.9 General anti-avoidance tax rules
- 2.10 Specific anti-avoidance tax measures
- 2.11 Foreign tax credits & Tax rulings
- 2.13 Transfer pricing
- 2.14 Corporate Tax Case Study

3. Regional tax on productive activities (IRAP)

- 3.1 Taxable persons
- 3.2 Taxable base & Rates
- 3.3 Deductibility rules
- 3.4 IRAP Tax Case Study

4. VAT

- 4.1 Taxable and Non-Taxable Persons
- 4.2 Taxable transactions
- 4.3 Place of transactions
- 4.4 Time of Taxation & Taxable Amount
- 4.5 Taxable basis & Rates
- 4.6 International supplies of goods and services
- 4.7 Export/Import
- 4.8 Reverse charge and self invoicing
- 4.9 Deductibility of input VAT, Tax return
- 4.10 VAT Case Study

Lecturer

Paolo Dragone

Member of WTS Italy

Paolo is an tax expert with many years of work experience. In 2010 he found his own tax firm "Dragone E Associati" and in 2016 he joined the WTS tax firm in Italy. For year 2018 WTS Italy has been listed in the Tier 3 Italian tax firms by International Tax Review.

Paolo Dragone assists a wide variety of clients, national and international corporate groups, advising businesses of all sizes on corporation tax in general and VAT. He is experienced in assisting clients in all fields of tax law both national as well as international.

He is an author of many articles on corporate tax and VAT matters on nationwide spread tax magazines and holds seminars on tax matters on a regular basis.

Training details

Duration: 2 training days

Date: 21st – 22nd of May 2018

Location: Krakow **** hotel

Language: English/Italian

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Spanish Taxation

Training program

1. Corporate income tax (CIT)

- 1.1 Taxable incomes and expenses
- 1.2 Main differences bookkeeping and tax rules
- 1.3 Losses carried forward
- 1.4 Intercompany transfer pricing
- 1.5 Tax rates & Tax returns
- 1.6 Bonifications and deductions
- 1.7 Tax assessment, prepayments and appeals
- 1.8 Tax inspection of Tax Administration Agency
- 1.9 Limitations to deductibility of extra ordinary assets depreciation
- 1.10 Tax rates
- 1.11 New depreciation scales for assets
- 1.12 New deductions and deferral of tax payment
- 1.13 No prescription of carry forward losses
- 1.14 Case studies & day synopsis
- 1.15 Transfer Pricing changes
 - Main rules
 - Documentation obligation
 - Information obligation: 232 Return

2. Value added tax (VAT)

- 2.1 Taxable transactions
- 2.2 Deliveries place rules
- 2.3 Service place rules
- 2.4 Tax exemption
- 2.5 Deductibility of VAT
- 2.6 Tax base
- 2.7 Reverse charge system
- 2.8 Tax returns
- 2.9 Carry forward and caducity
- 2.10 Tax inspection of Tax Administration Agency
- 2.11 New cases of VAT reverse charge
- 2.12 New VAT tax rates for some products
- 2.13 Case studies & day synopsis
- 2.14 Regime VAT recovery procedure of bad debts (in case of insolvency and bankruptcy)
- 2.15 Regime of deferral of the payment of Import VAT
- 2.16 The Immediate Supply of Information in value added tax:
 - The goals of the new management system
 - Subjective scope
 - Deadlines for electronic submission of entries
 - Modification of formal obligations

Lecturers

Lluís Basart Serrallonga

Associated lecturer in Master degree in Taxation at Universitat Oberta de Catalunya (UOC)

He is an expert legal practitioner at tax law and has got profound experience in tax advising and tax planning. Speaker on various conferences, seminars and author of articles about taxation

Member of the Barcelona Bar Association.

Eulalia Galceran Díaz

Associated lecturer in Master degree in Taxation at Universitat Oberta de Catalunya (UOC)

She is an expert legal practitioner at tax law and have solid background in commercial law. Eulalia has got Law Degree at Instituto Europeo de Derecho y Economía (INEDE) and Master in Tax Advisory (ESADE).

Member of the Barcelona Bar Association.

Training details

Duration: 2 training days

Date: 8th – 9th of May 2018

Location: Krakow **** hotel

Language: English/Spanish

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Dutch Taxation

Training program

1. Corporate taxation in The Netherlands

- 1.1 Overview
- 1.2 Tax liability
- 1.3 Computation of taxable income
- 1.4 Tax facilities and their limitations
- 1.5 The Netherlands in international tax planning
- 1.6 Tax rates
- 1.7 Tax returns and audits
- 1.8 Tax assessments and appeals
- 1.9 Fines and penalties

2. The levy of Value Added Tax (VAT)

- 2.1 Key features of the Dutch VAT system
- 2.2 Scope of VAT liability and VAT rates
- 2.3 Fiscal unity/consolidated tax treatment
- 2.4 Tax returns, assessments, refund mechanism
- 2.5 Intrastate and Moss returns
- 2.6 Statute of limitations
- 2.7 VAT registration
- 2.8 Delivery of goods and supply of services
- 2.9 Place of delivery and supplies
- 2.10 ABC transactions
- 2.11 Import and export
- 2.12 Deferral of VAT upon import
- 2.13 Exempt services
- 2.14 Limitations for refund of VAT
- 2.15 Refund procedure for non-residents
- 2.16 Invoice requirements
- 2.17 Administration and storage requirements
- 2.18 The VAT return form

Lecturers

Corrina Lokerse

Tax Manager and Lecturer

Corrina has been a Dutch international tax consultant for more than 15 years. She has gained expertise with Dutch corporate income tax while working for Deloitte, teaching at Leiden University and the Dutch Supreme Court.

She currently lives in Switzerland and works independently, advising young Dutch start-ups and individuals on Dutch and Swiss income tax.

Peter de Kock

VAT and real property transfer tax Consultant

Peter is a partner of the VAT - and customs consultancy firm DHK Tax and Legal. He has over 25 years of experience as a consultant in the area of VAT and real property transfer tax. He started his career as a VAT and Customs Inspector with the Ministry of Finance. Peter has an extensive experience with the international VAT-aspects involved in the import and export of goods and in intra-Community transactions in general.

Training details

Duration: 2 training days

Date: 24th – 25th of May 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Belgium Taxation

Training program

1. Corporate taxation in Belgium

- 1.1 Overview
- 1.2 Determination of taxable income
 - Relevance of commercial bookkeeping
 - Deductible and non-deductible expenses
 - Certain balance sheet items
 - Depreciations
 - Receivables
 - Provisions
 - Tax exempted reserves
 - Tax attributes
- 1.3 Tax rates & Tax calculation
- 1.4 Tax return
- 1.5 Tax assessment, prepayments and appeals
- 1.6 Tax audits of fiscal authorities
- 1.7 Case study – day revision

2. VAT

- 2.1 Introduction
- 2.2 Taxable and Non-Taxable Persons
- 2.3 Taxable transactions & Place of supply
 - Supply of goods
 - Chain transactions
 - Services
 - Intracommunity acquisition of goods
 - Import
- 2.4 VAT exemptions & zero-rated transactions
 - Overview
 - Documentation requirements
- 2.5 Debtor of VAT (incl. local reverse charge rules)
- 2.6 Right to deduct input VAT and deduction limitations
- 2.7 VAT rates
- 2.8 VAT compliance & formalities
 - Overview
 - Invoicing obligations/requirements
 - Compliance obligations/requirements
 - VAT return in more detail (Explanations box by box)
 - Logic checks
 - Correcting invoices / VAT returns
- 2.9 VAT audits
 - Documentation requirements
 - Hot topics
 - Penalties
- 2.10 Q & A

Lecturers

Stefaan Vlamincx

Tax Director at KPMG

Stefaan is a certified Tax Consultant specialized in CIT related matters advising international and Belgian companies. During his business career Stefan has been involved in national and international corporate taxation matters, planning and restructuring, real estate transactions, mergers and acquisitions for foreign based and Belgian companies. Stefaan's main area of specialization is: business restructurings, mergers and acquisitions, tax audits, tax optimizations.

Michaël Vincke

Assistant Manager Indirect Tax at KPMG

Michaël is a certified Tax Consultant working as an Assistant Manager in the Indirect Tax Department of KPMG. With over 5 years of experience in KPMG's offices in Belgium and Switzerland, Michaël gained considerable experience in the field of international indirect taxes. Next to providing day-to-day support on national and cross-border VAT matters, Michaël is specialized in supply chain and process optimisations and has been involved in various system implementation projects.

Training details

Duration: 2 training days

Date: 17th – 18th of May 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Czech Taxation

Training program

1. Accounting and Reporting Standards in the Czech Republic

- 1.1 Balance Sheet/Profit and Loss
- 1.2 Audit and other reporting requirements

2. Income Tax in the Czech Republic

- 2.1 Tax system in the Czech Republic
- 2.2 Corporate income tax
- 2.3 Computation of taxable income
- 2.4 Deductible and non-deductible expenses
- 2.5 Intercompany pricing
- 2.6 Losses carried forward
- 2.7 Tax rates and payments

3. VAT

- 3.1 Subject to VAT taxation
- 3.2 Place of taxable event
- 3.3 Goods & Services
- 3.4 Taxable event and EU
- 3.5 Taxable event and non-EU
- 3.6 Reverse charge
- 3.7 Invoice as a VAT document
- 3.8 Legal requirements
- 3.9 Simplified documentation
- 3.10 Other documents
- 3.11 Corrections
- 3.12 Archiving
- 3.13 VAT rates
- 3.14 VAT exemptions
- 3.15 VAT responsibility carried forward
- 3.16 Tax audits

4. Review, Q&As

Lecturer

Jaromír R. Stemberg

CPA, Tax Advisor, Lecturer

Founder and chair of Alfa účetní, a company providing tax consulting and accounting outsourcing services. Senior lecturer at the University of Finance and Administration in Prague.

Jaromír has over 20 years of business experience in financial and organizational management of local and international companies: senior management, finance, organization, business development, and back-office processes.

He has a deep knowledge of corporate finance, accounting, tax, controlling, financial strategy planning, budgeting, reporting and advanced analytical skills.

Worked as financial director at Electrolux, Hewlett-Packard, and Sodexo Pass.

Training details

Duration: 2 training days

Date: 7th – 8th of June 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Polish Taxation

Training program

1. CIT

- 1.1 Overview - provisions and Tax Administration
- 1.2 Tax payers and tax year
- 1.3 Income/loss concept
- 1.4 Revenues/costs concept
 - Direct/indirect costs, date of cost recognition
 - Tax depreciation
- 1.5 Income computation
- 1.6 Basic principles of withholding taxes and international taxation
- 1.7 Tax rates
- 1.8 Tax returns
- 1.9 Tax/advance payments
- 1.10 Transfer pricing

2. VAT

- 2.1 General provisions
- 2.2 Scope of taxation (domestic and intra community transactions, import and export of goods and services)
- 2.3 Taxpayer and tax representative
- 2.4 Tax liability
- 2.5 Place of performance
- 2.6 Taxable amount
- 2.7 Tax deduction and tax refund
- 2.8 Evidences, JPK, tax returns and recapitulative statements
- 2.9 Payment of tax
- 2.10 Special schemes

Lecturer

Magdalena Mucha

Director of 8Tax, Tax Advisor

Magdalena is an experienced tax specialist. She specializes in the current tax consulting, consulting hot-line and tax audits, including reviews in the context of auditing.

She has worked for many international companies specialized in tax consulting, among others for BDO, Ernst & Young and Grant Thornton Frackowiak.

Magdalena has a certificate authorizing the Minister of Finance to provide bookkeeping services.

She is an author of numerous publications in the field of taxation. Magdalena is also a lecturer and trainer specialized in tax law.

Training details

Duration: 2 training days

Date: 23rd – 24th of May 2018

Location: Krakow **** hotel

Language: Polish

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

French Taxation

Training program

1. Corporate income tax

- 1.1 Overview
- 1.2 Taxable incomes and expenses
- 1.3 Main differences between bookkeeping and tax rules
- 1.4 Losses carried forward
- 1.5 Intercompany transfer pricing
- 1.6 Tax rates
- 1.7 Tax returns
- 1.8 Bonifications and deductions
- 1.9 Tax assessment, prepayments and appeals
- 1.10 Tax inspection of Tax Administration Agency
- 1.11 Other corporate taxes
- 1.12 Case studies
- 1.13 Day synopsis

2. Value added tax

- 2.1 Overview
- 2.2 Taxable transactions
- 2.3 Deliveries place rules
- 2.4 Service place rules
- 2.5 Tax exemption
- 2.6 Deductibility of VAT
- 2.7 Tax base
- 2.8 Reverse charge system
- 2.9 Tax returns and self calculation
- 2.10 Carry forward and caducity
- 2.11 Case studies
- 2.12 Day synopsis

Lecturers

Guillaume Paulick

Accountant and Expert at Hans & associés

Guillaume Paulick has more than 11 years of the experience in the field of accountants. He graduated from a master's degree in accounting and management at Mulhouse University Institute of Technology in France. His previous wide experience includes also work in the area of accounting in Ferrec and also as a Trainee accountant in SCEC FWDC.

Miquel Riba

Chartered accountant and auditor

Miquel works in the group Hans & associés where he manages the accounting and the taxation of all the clients. His clients come from many different industries: restaurants, real estate, textile, retail, medical professions, and bakeries. Miquel is also a professor at the ESGM/Pigier business school in Mulhouse where he teaches accounting and finance subjects.

Training details

Duration: 2 training days

Date: 13th – 14th of June 2018

Location: Krakow **** hotel

Language: French

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

US Taxation

Training program

1. U.S. State Income, Gross Receipts & Franchise Taxes

- 1.1 Nexus - When and where state income, gross receipts, and franchise tax returns are required to be filed. Treaty protection does not extend to U.S. state and local taxing jurisdictions
- 1.2 Impact of P.L. 86-272 - How does P.L. 86-272 impact your business and tax filing requirements
- 1.3 Tax Base - Upon what base is tax computed, including common adjustments
- 1.4 Apportionment - How is the tax base apportioned among the states
- 1.5 Unitary / Combined Filing Issues
- 1.6 Understanding your audit risk

2. U.S. State & Local Sales & Use Taxes

- 2.1 Overview - What are sales and use taxes, and what is the distinction between each
- 2.2 Nexus - When and where sales and use tax returns are required to be filled
- 2.3 Tax Base - What is commonly subject to sales and use taxes
- 2.4 Exemptions - Types of exemption applicable to purchases, including documentation requirements, and drop ship considerations
- 2.5 Situs of Transaction - What jurisdiction(s) can tax a transaction (including localities and impact of origin sourcing)
- 2.6 Tax Computation - How the tax base is computed (what is included / excluded)
- 2.7 Unique Issues - Software, cloud, digital goods and services
- 2.8 Use Tax Considerations - How to verify the accuracy of sales tax charged on invoices

Lecturers

Carolynn Kranz

Managing member of Kranz & Associates

Carolynn specializes in state and local tax matters in the fifty states and DC, particularly in the area of sales and use taxation, has significant experience in sales and use tax audit defense, and unparalleled expertise in the sales and use tax issues associated with high tech transactions. Before starting Kranz & Associates, PLLC, Carolynn spent most of her career working for Big Four accounting firms.

Stephen Kranz

Partner in the law firm McDermott Will & Emery

Stephen engages in all forms of taxpayer advocacy, including audit defense and litigation, legislative monitoring and the formation and leadership of taxpayer coalitions. Steve is at the forefront of state and local tax issues, including developments arising in the world of cloud computing and digital goods and services. Before joining McDermott, Steve served as General Counsel to the Council on the State Taxation.

Training details

Duration: 2 training days

Date: 16th – 17th of May 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Luxembourg Taxation

Training program

1. CIT

- 1.1 Overview
General principles of corporate tax system and corporate taxes
Basics concepts and taxpayers subject to tax in Luxembourg
- 1.2 Determination of taxable basis
- 1.3 Special tax regimes
Participation exemption regime
IP regime
Special investment vehicles
- 1.4 Tax rates
- 1.5 Tax returns and tax audits
- 1.6 International tax aspects
- 1.7 General principles of transfer pricing
- 1.8 Review, Q&A

2. VAT

- 2.1 Luxembourg VAT Law
- 2.2 Basic VAT concepts
Taxable person
Chargeable event
Supply of goods
Chain transactions
Triangular simplification
Consignment stock vs. call-off stock
- 2.3 VAT rates and exemptions
- 2.4 VAT deduction computation
- 2.5 VAT returns
- 2.6 Documentation
Paper documents and trails
SAF-T requirements (FAIA)
- 2.7 Penalties and VAT audits
- 2.8 Hot topics
Liability of directors

Lecturers

Agata Jankowiak

Senior Manager at KPMG

Agata has extensive experience in providing tax advice in the form of memorandums, presentations, tax opinions etc. More than 8 years of experience working in Big 4 companies as tax advisor. Agata regularly assists her clients in contact with the Luxembourg tax authorities to obtain confirmations on the tax consequences of operations involving Luxembourg entities or regarding specific situations encountered by clients.

Jana Hvizdakova

Indirect Tax Manager at KPMG

Jana has over 7 years' experience in the VAT department of KPMG in Luxembourg, specialized in the VAT advisory but including also the management of the Luxembourg VAT compliance services of several Luxembourg real estate and financing groups. Jana's work on foreign VAT recovery services as well as her work experience abroad allowed her to understand the differences between the approach adopted by the Luxembourg VAT authorities in comparison with foreign VAT authorities.

Training details

Duration: 2 training days

Date: 11th – 12th of June 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

Swiss Taxation

Training program

1. **CIT**
 - 1.1. Introduction
 - 1.2. Overview of Swiss Corporate Tax System
 - 1.3. Determination of taxable income
 - 1.4. Tax calculation
 - 1.5. Loss carry forward
 - 1.6. Capital tax (tax on equity)
 - 1.7. Swiss thin cap rules
 - 1.8. Tax return, tax assessment, tax invoices
 - 1.9. Swiss stamp duty - General principles
 - 1.10. Swiss withholding tax
 - 1.11. Swiss tax reform: Overview and current status
 - 1.12. Financial restructuring
 - 1.13. Q&A

2. **VAT**
 - 2.1. Introduction
 - 2.2. Legal Basis
 - 2.3. Legal Terms
 - 2.4. Territory of Switzerland
 - 2.5. Supply of Goods vs. Supply of Services
 - 2.6. Place of Supply of Goods vs. Place of Supply of Service
 - 2.7. VAT liability of Swiss foreign companies
 - 2.8. Registration for Swiss VAT
 - 2.9. Reverse Charge
 - 2.10. Import VAT
 - 2.11. Declaration of Subordination
 - 2.12. Installation Work
 - 2.13. VAT Rates
 - 2.14. Invoicing
 - 2.15. Electronic Invoicing/Archiving
 - 2.16. Constitution of the VAT claim
 - 2.17. Input VAT Deduction
 - 2.18. VAT Return
 - 2.19. Swiss VAT Refund Procedure
 - 2.20. Q&A

Lecturers

Dr. Felix Schalcher

Certified Swiss Tax Expert, Senior Manager KPMG

Felix joined KPMG in May 2008 and has since then been working in the Corporate Tax Department in Zurich. Before joining KPMG, he worked several years as scientific assistant in tax law at the University of St. Gallen, where he also wrote his PhD thesis. Felix has experience in tax structuring for national and international companies across different industries and has done tax planning and tax compliance work for various clients. He has also been involved in headquarter relocations to Switzerland.

Dennis Sarfo

Assistant Manager Indirect Tax at KPMG

Dennis has over 6 years of experience in the field of indirect taxes. Prior to joining KPMG, he worked as a customs inspector in Germany. Since 2014, Dennis has been based in Switzerland where he is part of the indirect tax team, advising clients in the field of customs and VAT. Dennis provides input in due diligences projects and supports clients with queries regarding the field of indirect taxes on a national and international level.

Training details

Duration: 2 training days

Date: 16th – 17th of May 2018

Location: Krakow **** hotel

Language: English

Registration deadline: 30th March 2018

Price: 2 450 PLN net + VAT/per participant

Discount:

20% for registration till **16th March 2018**

Save 500 PLN for each person registered.

If you are interested in only 1 day training:

CIT or VAT, take advantage of a 30% discount from the quoted prices.

COURSE REGISTRATION FORM

In order to register to a course, please fill the online registration form. You can also fill the one below and send a scan by email to LondonSAM's Office: krakow@londonsam.pl or by fax: 0048 12 661 74 11.

Online and PDF registration forms are available on our website: <http://londonsam.pl/formularz>

PARTICIPANT DETAILS

NAME.....

SURNAME.....

ADDRESS.....

E-MAIL.....

TELEPHONE.....

COURSE.....

TOTAL PRICE.....

INVOICE FOR COMPANY: YES [] NO []

COMPANY'S NAME, ADDRESS, VAT NO.

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BANK ACCOUNT NO.:

Bank Zachodni WBK: 30 1090 1665 0000 0001 0924 2238

TERMS & CONDITIONS

I agree to pay the total course fees at least two weeks prior the commencement of a course. In case of the resign or absence from part/ whole of the course paid amount won't be refunded. LondonSAM Polska reserves the right to alter timetables and teaching staff where necessary.

I agree my personal details to be added to LondonSAM customer data base and used by LondonSAM regarding the Polish Data Protection Act (August 29th, 1997) for administration purposes. I agree to receive marketing correspondence from LondonSAM Polska Sp. z o.o. on my e-mail address, regarding the Act of marketing service via internet (July 18th, 2002).

I confirm I read LondonSAM Polska Sp. z o.o. offer and terms and conditions presented at the website: www.londonsam.pl.
I agree to all the term and conditions of enrolment.

[] I agree to all the terms and conditions of enrolment above.

Name and surname

Date

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Please, send this form to the following address: krakow@londonsam.pl and we will confirm your registration within 24 hours.