

CIT Academy

WHAT IS CIT ACADEMY?

- Training focused on corporate income tax implications of various transactions
- Based on our experience, we will focus on usual areas that are important to the Slovak companies
- Interpretation of theory on practical examples
- How the Slovak tax administrator interprets various specific issues
- Face to face communication with our CIT specialists

WHO WILL FACILITATE THE TRAINING?

The group of specialists within Deloitte Slovakia will share their know-how with you.

Pavol Berec – Director who has many years of experience with CIT advisory for Slovak as well as international clients. His area of specialization is CIT advisory within corporate re-organization and due diligence projects.

Janka Farkašová – Senior Manager and Slovak tax advisor. She has been awarded a diploma in International Financial Reporting (DipIFR) and is a member of the Association of Chartered Certificated Accountants (ACCA). She is responsible for corporate income tax and Business Process Outsourcing (BPO) which provides accounting and payroll services to our clients. Her clients mostly include pharmaceutical and manufacturing companies.

Silvia Hallová – Senior Manager, Slovak tax advisor and a member of the Committee for CIT Methodology and Legislation of the Tax Advisor Chamber. She is experienced in CIT advisory for Slovak as well as international clients. She is also experienced in the area of corporate re-organization and due diligence projects. She holds an IFRS diploma and specialises in advisory for German speaking clients and financial industry.

Michal Antala – Senior Manager, Slovak tax advisor and a member of the Committee for Accounting Methodology and Legislation of the Tax Advisor Chamber. He is experienced in CIT advisory for Slovak as well as international clients with Transfer Pricing specialisation. He holds an IFRS diploma.

Martin Sabol – Manager in the Tax function, where he specialises mainly in transfer pricing issues. Furthermore, he provides advisory services and services related to tax return preparation. He has more than ten years of experience in taxation. Before joining Deloitte he worked for another of the “Big Four” firms. In 2007, he became a licensed tax advisor in Slovakia.

WHY THIS TRAINING?

- High technical and presentation level
- Interactive and practical approach
- Ability to identify risks and opportunities in your business
- Chance to discuss uncertainties and practical problems with CIT specialists

HOW DO WE DO IT?

- 5 half-day sessions, Fridays from 9 October to 6 November 2015
- Power-point presentation in Slovak language
- Availability of handouts and other training materials
- Refreshment during breaks and lunches
- CIT Academy certificates for participants attending the whole programme

PROGRAMME – STRUCTURE

08:30 – 09:00	Morning coffee
09:00 – 10:10	Part I
10:10 – 10:25	Break
10:25 – 11:35	Part II
11:35 – 11:50	Break
11:50 – 13:00	Part III
13:00	Discussion with facilitators

WHAT IS THE PRICE?

One module: **EUR 120** (EUR 100 plus EUR 20 VAT)

Whole programme (5 modules): **EUR 600**

(EUR 500 plus EUR 100 VAT).

The invoice will be delivered after the end of the Academy.



TOPICS AND TIMING

1st Module – October 9, 2015

Taxation of a corporate entity seated in the Slovak Republic

- Basic terms of the Slovak corporate income tax legislation
- Income subject to tax (Articles 2 and 12)
- Income exempt from tax (Article 13)
- Tax base (Articles 14 and 17)
- Tax deductible expenses (Articles 19 and 21)

2nd Module – October 16, 2015

Taxation of a corporate entity seated in the Slovak Republic - continued

- Tax deductible expenses (Articles 19 and 21)
- Reserves and provisions
- Provisions, assignment and write-off of receivables
- Tax depreciations
- Tax loss deduction
- Guidelines of the Slovak Tax Authorities, Decisions of the Slovak Supreme Court
- Filing of the tax return and taxable period
- Tax prepayments
- Deadlines for filing the tax return

3rd Module – October 23, 2015

Taxation of a corporate entity (seated in the Slovak Republic or abroad), if having a foreign-sourced income

- Income subject to tax
- Income sourced in the Slovak Republic (Article 16)
- Permanent establishment based on the Slovak Income Tax Act, double tax treaties, tax base of a permanent establishment, registration, filing of the tax return
- Other income pursuant to Article 16 and double tax treaties
- Withholding tax and collateral tax
- Guidelines of the Slovak Tax Authorities

4th Module – October 30, 2015

Double tax treaties

- Taxpayer with a foreign-sourced income – how to apply a double tax treaty
- Overview of double tax treaty provisions
- Taxation of income in the country of the tax residency, credit of tax paid abroad, exemption of income

5th Module – November 6, 2015

Transfer pricing

- Basic rules pursuant to the Slovak legislation
- OECD transfer pricing rules
- Transfer pricing documentation

REGISTRATION OPTIONS

Online registration: <http://events.deloitte.sk/en/Event/Detail/dppo-2015-bratislava>

Or please complete the attached application and send it by e-mail to the following address:

Lucia Nováková

Mail: lunovakova@deloitteCE.com

Tel: +421 2 582 49 313

REMEMBER
CIT Academy starts on
October 9, 2015.

Deloitte

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Registration Application Form

1. Billing Details:

Billing Address:

Mailing Address:

Company ID (IČO):

Tax Registration No (DIČ):

VAT Registration No (IČ DPH):

Account No:

2. List of Participants:

First Name and Surname	Position	Please, mark a suitable training Module:				
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4	<input type="checkbox"/> Day 5
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4	<input type="checkbox"/> Day 5
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.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4	<input type="checkbox"/> Day 5

In the case more Company's participants apply for training, please fill on page 2.

.....
Signature of Participant (Company)

2. List of Participants:

First Name and Surname	Position	Please, mark a suitable training Module:				
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4	<input type="checkbox"/> Day 5
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4	<input type="checkbox"/> Day 5
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.....
Signature of Participant (Company)

Registration for training is binding. The participant of the training may withdraw from the contract in writing (electronic form) no later than whole five working days prior to the date of training commencement. If the participant fails to adhere to the date of withdrawal from the contract, a cancellation fee in the amount of 50% of training fee will be charged to the participant.

Billing details

Name of the Company: Deloitte Tax s.r.o.
Tax ID No.: 2020327034
Register Seat: Digital Park II, Einsteinova 23
Postal Code: 851 01
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Bank Country: Slovakia
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Bank Address: Jesenského 4/C
City: Bratislava
Postal Code: 81499
Bank Code: 7300
Bank Account No.: 9000018105
SWIFT code: INGB SK BX
IBAN: SK62 7300 0000 0090 0001 8105
Invoice maturity: 30 days from the invoice date

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