

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.

Michal Antala – a 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.

Valéria Morťaniková – a manager at the tax function in Košice who specialises in income tax and international taxation. She is also experienced in investment projects in Eastern Slovakia. Valéria has over 10 years of experience in tax consulting and she has been a licensed tax advisor registered in the Chamber of Tax Advisors since 2009.

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?

- Four half-day training sessions on **5, 6, 12** and **13 November** will be held at:

*Hotel Ambassador
Hlavná 101, 040 01 KOŠICE*

- 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 96** (EUR 80 plus EUR 16 VAT)

Whole programme (4 modules): **EUR 384**

(EUR 320 plus EUR 64 VAT).

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



TOPICS AND TIMING

1st Module – November 5, 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 – November 6, 2015

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

- 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 – November 12, 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

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

4th Module – November 13, 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-kosice>

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

Lenka Šavlíková

Mail: lsavlikova@deloittece.com

Tel: +421 55 728 18 28

REMEMBER
CIT Academy starts on
November 5, 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 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4

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 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4
.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4
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.....	<input type="checkbox"/> Day 1	<input type="checkbox"/> Day 2	<input type="checkbox"/> Day 3	<input type="checkbox"/> Day 4

.....
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
City: Bratislava
Contact Name: Lenka Šavlíková
Mail: lsavlikova@deloittece.com
Tel: +421 55 728 18 28

Bank Country: Slovakia
Bank Name: ING BANK N.V.
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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