

EY Training in Theoretical and Practical course in Tax Code

Training Coordinator

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Target Audience

- ▶ Accountants, financial specialists;
- ▶ Auditors, tax and financial controllers, etc.

Objectives

- ▶ Discussion of theoretical and practical issues of Georgian Tax Code.

Training Methodology

- ▶ Training is conducted in an interactive form;
- ▶ Training participants are provided with specifically designed training materials;
- ▶ Certificates will be issued to all participants for attending and successfully completing the course.

Training Outline

Personal Income Tax:

- ▶ Definition of taxpayers;
- ▶ Tax residency criteria;
- ▶ Object of taxation for tax residents (entrepreneur/non-entrepreneur individual);
- ▶ Taxation of income received from employment;
- ▶ Tax payment administration;
- ▶ Object of taxation for non-resident individuals;
- ▶ Taxation of cash and non-cash compensation to employees and other individuals;
- ▶ Review of the new pension plan and related tax liabilities;
- ▶ Special tax regimes;
- ▶ Exemptions from Personal Income Tax.

Corporate Income Tax (CIT):

- ▶ Subjects and objects of the new model of Corporate Taxation;
- ▶ Distribution of profit;
- ▶ Free of charge supply;
- ▶ Expenses incurred or other payments not related to economic activity;
- ▶ Transactions with persons exempted from CIT / registered in low tax jurisdictions;
- ▶ Taxation of representative expenses;
- ▶ Crediting CIT (Theoretical and practical parts);
- ▶ Withholding Tax;
- ▶ Review of a Double Tax Treaty example;
- ▶ Permanent Establishment (including review of Double Tax Treaty provisions).

How to register? Fill in the registration form and send it to: Salome.Samsiani@ge.ey.com

Value-added Tax:

- ▶ Subject/object of VAT;
- ▶ VAT taxable transaction;
- ▶ Crediting VAT;
- ▶ Reverse charge VAT;
- ▶ Transactions, which are not subject of VAT;
- ▶ VAT exemptions.

Excise Tax and Import Duties:

- ▶ Excise tax;
- ▶ Import Duties and customs clearance procedures.

Procedural Matters:

- ▶ Tax enforcement measures;
- ▶ Tax inspection;
- ▶ Tax offence and tax dispute.

Training timeline:

- ▶ If the number of participants is less than estimated, we retain the right to postpone the training;
- ▶ With 15 minutes short break;
- ▶ Attendance Certificates will be issued to all participants;
- ▶ Certificates for Successful Completion will be issued to the participants who pass the final test;
- ▶ Venue: EY Tbilisi Office, Address: 44, Kote Abkhazi Street, Tbilisi, Georgia.

Date	Time	Content
6/11/2018	19:00 - 21:30	Pre-test; Personal Income Tax
8/11/2018	19:00 - 21:30	Personal Income Tax
13/11/2018	19:00 - 21:30	Personal Income Tax
15/11/2018	19:00 - 21:30	Corporate Income Tax
20/11/2018	19:00 - 21:30	Corporate Income Tax
22/11/2018	19:00 - 21:30	Corporate Income Tax
27/11/2018	19:00 - 21:30	Corporate Income Tax
29/11/2018	19:00 - 21:30	Corporate Income Tax
4/12/2018	19:00 - 21:30	Value-added Tax
6/12/2018	19:00 - 21:30	Value-added Tax
11/12/2018	19:00 - 21:30	Value-added Tax
13/12/2018	19:00 - 21:30	Excise Tax and Import Duties
18/12/2018	19:00 - 20:30	Procedural matters:
20/12/2018	19:00-20:30	Final test

Certificates:

Certificates of EY Georgia

Price:

GEL 950 + 18% VAT
Special 10 % discount to 2 or more participants from one company.

Language:

Training session will be held in Georgian

Dates:

6 November - 20 December 2018 (registration till 2 November)

Tutor:

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Tax Manager
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How to register? Fill in the registration form and send it to: Salome.Samsiani@ge.ey.com

Registration Form

- ▶ Name and Surname:
- ▶ Company:
- ▶ Address:
- ▶ Mobile:
- ▶ E-mail:

Confirm attendance: „EY Training in Theoretical and Practical course in Tax Code”.

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