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KPMG ACADEMY

Grasp knowledge into your hands

JANUARY - JUNE 2012

KPMG academy
PROFESSIONAL TRAINING IN CYPRUS



Ημερομηνία: 12/ 03 /2012

Τόπος: Γραφεία KPMG, Λευκωσία

Ώρα: 9:00 π.μ -5:30 μ.μ

Κόστος: €300 + Φ.Π.Α.

Γλώσσα: Ελληνική

Εισηγητής: Γ. Φυσέντζου



Εγκύκλιοι του Τμήματος Εσωτερικών Προσόδων

Το σεμινάριο αυτό μπορεί να συμβάλει στις προϋποθέσεις για Συνεχιζόμενη Επαγγελματική Ανάπτυξη.

Μετά την εισαγωγή της Φορολογικής Βεβαίωσης από το Τμήμα Εσωτερικών Προσόδων (ΤΕΠ), οι φορολογικές δηλώσεις πρέπει να ακολουθούν τις πρόνοιες των Εγκυκλίων που εκδίδονται από το ΤΕΠ. Συνεπώς καθίσταται αναγκαίο για τους υπαλλήλους των επιχειρήσεων να ενημερωθούν για τις πρόνοιες των Εγκυκλίων αυτών έτσι ώστε να ακολουθούν την ορθή φορολογική πρακτική κατά την ετοιμασία και καταχώρηση των δηλώσεων τους.

Στόχος Σεμιναρίου

- Ενημέρωση των συμμετεχόντων για τις πρόνοιες της Φορολογικής Βεβαίωσης
- Ανάλυση των Φορολογικών Εγκυκλίων που καλύπτονται από την Φορολογική Βεβαίωση.

Μεθοδολογία

Κατά τη διάρκεια αυτού του εκπαιδευτικού προγράμματος, θα παρουσιαστούν στους συμμετέχοντες πρακτικά παραδείγματα, θα ανταλλαγούν εμπειρίες και οι εκπαιδευόμενοι θα "μάθουν" μέσα από την ενεργό συμμετοχή τους και δράση.

Συμμετέχοντες

Υπεύθυνοι λογιστηρίων, οικονομικοί διευθυντές, ελεγκτές και φορολογικοί σύμβουλοι.

Περιεχόμενο Σεμιναρίου

Φορολογική Βεβαίωση

- Τι είναι η Φορολογική Βεβαίωση
- Υποδείγματα και Έντυπα Φορολογικής Βεβαίωσης

Εγκύκλιοι Τμήματος Εσωτερικών Προσόδων

- Κεφαλαιουχικές εκπτώσεις
- Διατηρητέες οικοδομές
- Φορολογικός χειρισμός ορισμένων δαπανών
- Φορολογικός χειρισμός ορισμένων εισοδημάτων
- Έκδοση τιμολογίων και αποδείξεων εισπραξης
- Φορολογία εργοληπτικών επιχειρήσεων
- Οικονομικό έτος διαφορετικό από 31 Δεκεμβρίου
- Φορολογικός χειρισμός συναλλαγματικών διαφορών
- Λογίζομενη διανομή μερίσματος
- Φορολογικός χειρισμός «τίτλων»
- Συνεργατικές εταιρείες
- Παρακράτηση Ενοικίων
- Δάνεια Back-to-Back

Trainer's CV

Fysentzou George
Senior Manager, KPMG Cyprus

George holds the professional qualification of the Association of Chartered Certified Accountants (ACCA). He initially joined Pricewaterhouse Coopers in 2001 as a trainee certified accountant. In 2007, George progressed from PWC, from the position of assistant manager in Tax and Legal Services, to join KPMG Cyprus.

As a manager within KPMG's Tax Services Department, George is responsible for providing tax compliance services to a large portfolio of clients which operate in retail, construction, information technology and insurance industries.

In 2009 George was granted the title of Fellow Certified Chartered Accountant (FCCA).

The last 3 years, George has prepared and presented a number of tax seminars to the employees of KPMG on various current tax issues.

Participation Fees & Discounts

Participation Fees & Discounts

Information regarding the price of open seminars is available on page six (6) as well as on each seminar's content page. Most seminars are subsidized by the HRDA and the corresponding subsidy for all eligible participants is noted on page six (6) in the appropriate column.

Group Booking Discounts*

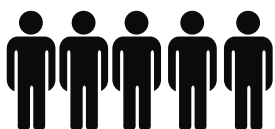
For three or more (3+) participants from the same company a 10% discount will be provided on the total cost, before VAT and the HRDA subsidy; for five or more (5+) participants from the same company, a 20% discount will be provided on the total cost, before VAT and the HRDA subsidy.

Early Bird Discount

There is a 10% Early Bird discount for each participant who enrolls in a training course at least three (3) weeks prior to the commencement date of the seminar. If the Early Bird discount applies, participants should calculate it after the VAT and the HRDA subsidy.



3+ participants – 10%



5+ participants – 20%



3+ weeks prior to the seminar – 10%

The example below indicates how participants may calculate the discounts and the total amount payable:

Number of Participants: 3
Original Price of Seminar per participant: €350
Discount for 3 participants: 10%
VAT: 15%
HRDA subsidy per participant: €133

Number of participants:
3

Original price:
 $€350 \times 3 = €1,050$

Calculation of the discount for 3 participants:
 $€1.050 \times 10\% = €105$

Discounted price:
 $€1.050 - €105 = €945$

Calculation of the Early Bird discount:
 $€945 \times 10\% = €94.50$

New amount with Early Bird Rate:
 $€945 - €94.50 = €850.50$

VAT:
 $€850.50 \times 17\% = €144.59$

Price including VAT:
 $€850.50 + €144.59 = €995.09$

Calculation of the HRDA subsidy:
 $€133 \times 3 = €399$

Price after HRDA subsidy for all eligible participants:
 $€995.09 - €399 = €596.09$

* The seminar fees include all training material and catering. Only available for delegates from one company attending the same course.

Registration Form

KPMG Academy: January - June 2012

Seminar Details:

Seminar Title: _____
Seminar Date(s): _____

Company Details:

Name: _____
Address: _____
Postcode: _____
Town: _____
Telephone: _____
Email: _____
Contact Person for Seminars: _____

Delegate (s) Details:

Full Name: _____
Job Title: _____
Telephone: _____ Mobile: _____
Fax: _____
Email: _____

Full Name: _____
Job Title: _____
Telephone: _____ Mobile: _____
Fax: _____
Email: _____

Full Name: _____
Job Title: _____
Telephone: _____ Mobile: _____
Fax: _____
Email: _____

Full Name: _____
Job Title: _____
Telephone: _____ Mobile: _____
Fax: _____
Email: _____

Terms & Conditions

Cancellations made within five (5) working days prior to the commencement date of each seminar will not be accepted and the fees will not be refunded. Substitutions are welcome at any time without any additional charge.

KPMG reserves the right to change the date or time of a seminar or cancel a seminar due to low enrollment or any other unforeseen reason which makes the conduct of a seminar impractical.

If you do not settle your debt to KPMG Ltd prior to the commencement day of the seminar, your participation cannot be guaranteed. We therefore consider that by signing this form you commit to settling your debt before the commencement date of the seminar.

Authorization of Booking:

Signature: _____
Date of Booking: _____

Payment Details:

Number of Participants: _____
Cost per participant*: € _____
VAT 15%: € _____
HRDA subsidy: € _____
Total Amount payable: € _____

*For more than two (3+) participants from the same company a 10% discount is available on the total cost, before VAT and HRDA subsidy; for more than four (5+) participants from the same company a 20% discount is available on the total cost, before VAT and HRDA subsidy. There is a 10% Early Bird discount for each participant who enrolls in a training course at least three (3) weeks prior to the commencement date of the seminar. If Early Bird discount applies, participants should calculate it after the discounted fee provided on 3+ / 5+ participants from the same company but before the VAT and HRDA subsidy.

I enclose a cheque payable to KPMG Limited

Bank _____ Cheque No _____

Cheques should be made payable to KPMG Ltd and must be sent to Synthia Pavlou at: 14 Esperidon Street, 1087 Nicosia prior to the start date of the seminar.

I wish to pay by the following company card:

VISA MasterCard Diners Card American Express

Name as it appears on Credit Card: _____

Credit Card Number: _____

Card Security Code:

Mastercard/Visa – last 3 digits on signature strip

American Express – 4 digits in front of card

Expiry Date: /

KPMG Limited is committed to ensure the privacy of individuals in relation to personal data and keep it confidential. Thus, the contact or other information obtained will in no circumstances be disclosed to others except to those persons of KPMG Limited, engaged in providing you with information about conferences and seminars.

You agree not to copy the training material without our written permission.

You agree to ensure that all participants are aware of these terms and that they are bound by them.

You are deemed to have read and understood these terms and conditions before signing this registration form.

For more information please contact:

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