

# BHURTUN TAX TRAINING INSTITUTION

## Face to Face TRAINING

### Mastering Income Tax (Four half-days)

**SCHEDULED ON**  
**09 May 2023**  
**16 May 2023**  
**23 May 2023**  
**30 May 2023**  
**09h00-12H00**

#### AREAS TO BE COVERED

##### DAY 1

1. The Basis of Taxation
2. The Imposition of Income Tax
3. Income Tax v Capital Gains Tax
4. Gross Income
5. Exempt Income
6. Income from Employment
  - a. Contract of service v Contract for services
  - b. Different Types of Income From Employment
  - c. Fringe Benefits
  - d. Pay As You Earn

##### DAY 2

1. Business Income
2. Concept of Trade
3. Allowable Deductions
  - a. Capital v Revenue Expenditure
  - b. Employment Income
  - c. Other Income
  - d. Capital Allowance
  - e. Treatment of losses
4. Rates of Income Tax

##### DAY 3

1. Mechanisms for collection of taxes
  - a. Tax Deduction at Source
  - b. Advance Payment System
  - c. Current Payment System
2. Tax Avoidance and Tax Evasion
3. Corporate Taxation

##### DAY 4

1. The Solidarity Levy
2. International Aspects of Taxation
3. Returns
4. Assessments
5. Objections
6. Representations to the ARC
7. Appeals to the Supreme Court

## TRAINER-Me Ahmed R Bhurtun

Me Ahmed Bhurtun has over the years gathered invaluable knowledge as Legal Counsel to the Mauritius Revenue Authority (MRA) and as Vice-Chairperson of the Assessment Review Committee. He has dealt with numerous cases involving the Director General of the MRA and is well conversant with matters pertaining to Income tax (including international aspects), Value Added Tax, Customs Duties and Gaming Taxes, among others.

## REGISTRATION

10 seats available.

A fee of Rs22,500 is applicable. **Given that the course is MQA approved, employers are eligible to appropriate refund by the HRDC.**

One tea break will be provided.

Venue: Office A, 13 Rue Union, Port Louis