

# BHURTUN TAX TRAINING INSTITUTION

## FACE TO FACE TRAINING

### Basics of International Taxation

#### SCHEDULED ON

**08 October 2024**

**15 October 2024**

**22 October 2024**

**29 October 2024**

**09h00-12H00**

**MQA Approved**

**HRDC refund applicable**

**VENUE-13 Rue Union Port Louis**

#### AREAS TO BE COVERED

1. Introduction to the concept of International Tax Law
2. Brief overview of the Mauritian Legal System
3. Introduction to Double Taxation Agreements (DTAs)
4. Evolution of Model Tax Treaties
5. Interpretation of DTAs
6. Persons and Taxes covered by DTAs
7. Concept of residence under DTAs
8. Permanent Establishment
9. Income from immovable property
10. Business Profits
11. International Shipping and Air Transport
12. Transfer Pricing
13. Dividends
14. Income from Employment

15. Interest
16. Royalties
17. Methods for Elimination of Double Taxation
18. Special Provisions
19. Exchange of Information
20. The MLA

### **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**

A fee of Rs20,000 is applicable. **Given that the course is MQA approved, employers are eligible to appropriate refund by the HRDC.**