



## **Deloitte School of Tax** Double Tax Agreements with African Countries

We have the pleasure of inviting you to our **Double Tax agreements with African Countries Workshop**. In this training, we will look into the more common articles of selected treaties with a focus point on the African treaties. We will address common interpretation issues within the treaties and look at the key pointers from a tax planning perspective when investing in African countries.

We will also be addressing the South African legislative issues with regards to setting up business in an African country. Specific reference will be made to controlled foreign companies, the withholding taxes and the relevant exchange control requirements.

The session will focus on the following income streams:

- Business profits
- Royalties
- Interest
- Capital Gains
- Management/Technical fees
- Employment income

We will apply the principles discussed for each income stream to practical examples as we work through each session.

The workshop will focus on the following African countries:

- Botswana
- Namibia; and
- Mauritius

The agenda for the workshop is as follows:

Topic	Content	Timing
Registration		08:00 a.m. – 08:30 a.m.
Introduction	Contextualising the session: A high-level introduction on international tax, the role of double tax agreements as well as the OECD’s multi-lateral instrument.	08:30 a.m. – 08:55 a.m.
Jurisdiction to tax	This session is a detailed discussion of the provisions on source, residence, withholding taxes and foreign tax credits. We will deal with the following withholding taxes: <ol style="list-style-type: none"> <li>1. Dividends</li> <li>2. Royalties</li> <li>3. Interest</li> <li>4. Immovable property</li> </ol>	08:55 a.m. – 09:50 a.m.
Tea – 15 Minutes		
Business profits	This session will look at the tax implications of business profits from the perspective of outbound investments. We will deal with the following: <p>South African tax implications of;</p> <ol style="list-style-type: none"> <li>1. Foreign branch vs company</li> <li>2. Foreign dividends</li> <li>3. Foreign profits</li> <li>4. Controlled foreign companies; and</li> <li>5. Transfer pricing</li> </ol> <p>Treaty implications;</p> <ol style="list-style-type: none"> <li>6. Permanent establishments (Art5)</li> <li>7. Business profits (Art7); and</li> <li>8. Dividend income (Art10)</li> </ol>	10:05 a.m. – 11:30 a.m.
Royalties	This session will provide a detailed overview of the tax implications of royalties taking into account South African implications as well as treaty considerations within Art 12.	11:30 a.m. – 12:00 p.m.
Interest	This session will cover the tax implications of interest taking into account South African implications as well as treaty considerations within Art 11.	12:00 p.m. – 12:40 p.m.
Lunch – 45 minutes		
Capital gains	We discuss the tax implications of disposing a capital asset within an international context. We will be looking into the local	13:25 p.m. – 14:05 p.m.

provisions as well as the treaty implications within Art13.

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Management fees/Technical fees	This session will address the tax implications of management fees and technical fees taking into account South African implications as well as treaty considerations within Art 14.	14:35 p.m. – 15:00 p.m.
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Employment income	This session is a detailed discussion of the tax implications of South African employees earning foreign income.	15:00 p.m. – 15:30 p.m.
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Wrap-up and questions - 15 Minutes		
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Facilitator:

**Catherine Wright** is a Manager in the Deloitte School of Tax team. Catherine's focus is corporate and international tax. She has a Master's Degree in Taxation from the University of Pretoria. Catherine regularly coordinates and presents tax technical training to Deloitte clients and Deloitte staff.

Dates and Venues:

Durban	14 February 2018
Cape Town	15 February 2018
Johannesburg	20 February 2018
Port Elizabeth	21 February 2018

Cost:

R2 394 (inclusive of VAT)/R2 100 (exclusive of VAT)

Payment is due after the seminar date.

Company Discount: 10% for 2 or more participants from the same company and region. The discount applies from participant 2 onwards.

Alumni Discount: 10% for Deloitte alumni. This applies if you are a former employee of Deloitte and have registered as Deloitte alumni. ([Click here](#) to register as an alumnus)  
You will only qualify for one of the 10% discounts

Cancellation Policy:

Our standard cancellation policy is to invoice 50% of the cost of the workshop, for attendance not cancelled within 48 business hours. This is to recover the overhead costs incurred relating to your planned attendance and the cost of the course material.

Time:

**8:30 a.m. – 15:30 p.m.**

(Registration from 8:00)

The course will contribute to **6** hours CPD/CPE

## RSVP:

Please note that we use an online booking system. Kindly complete the online booking form using the link below.

The link will open the booking page of the Deloitte School of Tax but it will not select the course or region for you. Please be sure to select the correct course, date and region from the drop-down menu.

You will be able to register several people using one form. (Please contact us at [dsot@deloitte.co.za](mailto:dsot@deloitte.co.za) if you wish to make bookings for more than 20 people at once.)

[Register Here](#)

## Course Material:

In the interests of the environment, and to move with technology, this will be a paperless course. We will email you the course material within 48 hours of the planned session date. You will then have the option to bring the course material on your laptop/tablet, or should you prefer, to print the material. We will have plug points in the venues for laptops/tablets

## Contact us:

Should you have any administrative questions regarding this workshop, please contact us at [dsot@deloitte.co.za](mailto:dsot@deloitte.co.za)

[Deloitte School of Tax Website](#)

Sincerely,

The Deloitte School of Tax Team



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