

One Day
International Taxation Seminar
Sharpen your knowledge



Date: 13th February 2019
Time: 8am to 5pm
Venue: Cristal Advocates, 4th Floor, Padre Pio Building, Plot 32 Lumumba Avenue - Kampala, Uganda
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FACILITATORS



Bill Page

With many years of wide international experience, Bill is a leading global tax and energy practitioner and Senior Advisor at Cristal Advocates. Between 1986 and 1998, he was based in London with the UK tax authorities and big four accounting firms. From 1998 to 2004, Bill was based in Kazakhstan working across the Caspian region with Deloitte. From 2004 to 2008, he worked in Russia leading Deloitte's oil and gas industry group but also as Tax Partner. He moved to East Africa in 2009 leading Deloitte East Africa Energy and Resources Industry Group but also as Tax Partner overseeing the Uganda and Tanzania offices. He returned to the UK in 2014 to support Deloitte overseas offices working on outbound projects investing in Africa as well as a key member of the firm's global energy and resource practice until his retirement in September 2018.

Bill has facilitated several tax and energy trainings in Uganda, Kenya, Tanzania, Mozambique, Ghana, Russia, United Kingdom and Kazakhstan. He is a graduate of the University of Oxford and completed his inspectors' training with the UK Inland Revenue in 1989.



Denis Yekoyasi Kakembo

Denis is a tax and corporate lawyer and the Managing Partner at Cristal Advocates where he also leads the energy and tax practice. He is dual qualified as a Lawyer and Chartered Accountant with vast consulting experience on projects in Sub Saharan Africa. Before joining Cristal Advocates, he had worked for close to 10 years with Deloitte where he started his career as a tax and legal trainee and rose to senior managerial roles. Initially based in Uganda, he was seconded to live and work in Tanzania, United Kingdom and Kenya and subsequently became Deloitte East Africa's Chief of Staff for the Energy and Resources Industry Group.

He is widely published both in the local and international media on general and specific tax matters especially the energy sector. He has facilitated several tax, energy and legal trainings in Uganda, Kenya, Tanzania and the United Kingdom. He has been a trainer for executive courses at the Strathmore University Extractive Industry Centre in Kenya and more recently the Africa Mining Legislation Atlas under the Africa Development Bank.

He holds a Master of Laws degree in Petroleum Taxation and Finance from the University of Dundee several other qualifications.

SEMINAR CONTENT

| Session | Title | Content |
|---------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Breakfast | |
| 2. | Introduction | <ul style="list-style-type: none"> • Introduction of speaker and agenda |
| | Fundamental concepts | <ul style="list-style-type: none"> • Residence and source-based taxation • Permanent establishments • Transfer pricing • Double tax treaties • Controlled foreign companies • Participation exemptions and territorial taxation • Indirect taxes (focus on VAT and customs duties) • Q&A |
| 3. | Coffee break | |
| 4. | Cross-border transactions in goods | <ul style="list-style-type: none"> • Customs duties on importation • VAT on importation • Withholding tax on importation (Uganda-specific) • Other taxes, duties and charges on importation • Tax issues on export (focus on VAT zero-rating) • Transfer pricing issues for goods (import and export) • Q&A |
| 5. | Cross-border transactions in services | <ul style="list-style-type: none"> • Withholding taxes • Permanent establishments • Impact of double tax treaties • Impact of investment treaties • Reverse charge VAT • Transfer pricing issues for services • Special issues relating to financing (thin capitalisation) • Q&A |
| 6. | Lunch | |
| 7. | Mobile workforce | <ul style="list-style-type: none"> • Residence and source-based taxation for individuals • Impact of double tax treaties • Use of secondment arrangements • Who is the employer for purposes of PAYE? • Visas and work permits • Q&A |
| 8. | Case study | <ul style="list-style-type: none"> • Review of an oil and gas development project considering all the relevant tax issues to be considered in relation to the construction and operations phases from the perspective of the operator and a company providing engineering construction services • Group work followed by a discussion, Q&A |
| 9. | Coffee break | |
| 10. | Base Erosion and Profit Shifting (BEPS) – an overview of developments | <ul style="list-style-type: none"> • The origins of the BEPS initiative • Review of the 15 BEPS actions • BEPS: specific issues for developing countries • BEPS: status of implementation and expected next steps • Q&A |
| 11. | Wrap-up | <ul style="list-style-type: none"> • Recap of the day's discussions • Final Q&A • Closing comments |

