



## The Institute of Certified Public Accountants of Cyprus (ICPAC)

### Agenda for the webinar “Taxation of Intellectual Property under Cyprus Tax Law (e.g. IP Box and Transfer Pricing), Tax Treaties & EU Law”

Time / Duration	Session
9:00 - 10:00	<ul style="list-style-type: none"><li>• Overview of IP Models</li><li>• Taxation of income from IP under domestic law</li></ul>
10:00 - 10:10	<b>Break</b>
10:10 - 11:10	<ul style="list-style-type: none"><li>• <b>Tax Treaty Aspects of Intangibles and Tax Treaty Abuse</b><ul style="list-style-type: none"><li>○ Allocation of Taxing Rights – OECD Model Article 12(1)</li><li>○ Meaning of “royalties” and overlapping between articles 7, 12</li><li>○ PPT/Beneficial ownership and royalties</li><li>○ Anti-avoidance provision on special tax regimes (e.g. IP Box)</li><li>○ Transfer pricing and royalties (Excessive royalty payments)</li></ul></li></ul>
11:10 - 11:20	<b>Break</b>
11:20 - 12:20	<ul style="list-style-type: none"><li>• <b>Taxation of cross-border royalty payments in the European Union</b><ul style="list-style-type: none"><li>○ Council Directive, 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States</li></ul></li></ul>
12:20 - 12:30	<b>Break</b>
12:30 - 13:30	<ul style="list-style-type: none"><li>• <b>Transfer Pricing Aspects of Intangibles Tax Planning</b><ul style="list-style-type: none"><li>○ New definitions of intangibles (Definitions: 2022 OECD TPG vs IAS 38)</li></ul></li></ul>



	<ul style="list-style-type: none"><li>○ How is income allocated between related parties from exploiting the intangible (DEMPE)</li><li>○ BEPS Action 5 VS BEPS Action 8-10</li></ul>
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Duration of Day: 4,5 hours (breaks included) corresponding to **4 CPDs**

**Instructors:**

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