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Asset Management: Taxation for the Investment Management Industry

Tuesday
30 October 2012

PwC's Academy
Mill Street
Qormi



Malta is gradually establishing itself as a suitable jurisdiction for the establishment of funds, fund administration and global custody services provided to these funds. This is mainly attributable to a number of factors including developed financial services and legal framework, a robust yet approachable regulator, an advantageous fiscal system, a wide network of double taxation treaties, qualified workforce and competitive cost structures.

PwC's Academy is pleased to offer a training session dedicated to key taxation areas, including VAT matters, relevant to the local Asset Management industry.

The purpose of this event is to give participants within the industry an overview of the Maltese tax regime for Investment Management Companies, as well as an understanding of the main taxation issues and/or opportunities relating to this industry. The session will also cover some international tax developments relevant to the asset management industry.



Industry
focused

Timetable overview and agenda

Registration: 08:45hrs

Start time: 09:00hrs

Conclusion: 17:00hrs

08:45 - 09:00	Registration
09:00 - 09:30	Overview of the Maltese Tax Regime
09:30 - 11:00	Taxation of Collective Investment Schemes and investors: Prescribed vs non-Prescribed Funds, Capital Gains, Dividends and Stamp Duty
11:00 - 11:15	Break
11:15 - 11:45	Taxation of Investment Service Providers
11:45 - 12:30	VAT considerations for CISs and investment services providers
12:30 - 13:00	Relevant income tax and VAT compliance considerations
13:00 - 14:00	Break
14:00 - 14:45	Personal tax considerations for individuals working in the asset management industry
14:45 - 15:30	Double taxation relief considerations for CISs
15:30 - 15:45	Break
15:45 - 16:45	Other relevant international tax developments: FATCA and FTT
16:45 - 17:00	Concluding comments and questions

Fee: €150 per participant incl. lunch

Qualifying CPE hours: 6.5

Competency: Core

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The Speakers

Bernard Attard B.Accty (Hons), AIA, CPA

Bernard is a Tax Partner of the firm. Over the past fourteen years he has been involved in various tax assignments for clients in a wide variety of industries including assignments involving cross-border structuring and transactions. In 2007 he was seconded to the International Tax Structuring Group of PwC in Germany. Bernard lectures taxation at the University of Malta.

Mark Lautier LL.D., Dip. Tax, MA (London)

Mark joined PwC in 2005 and is a Manager working within the Tax and Legal Services Unit of the firm. He graduated as a lawyer in 2005 and has also completed the diploma in taxation offered by the Malta Institute of Taxation and a Masters in Taxation (Law, Administration and Practice) from the Institute of Advanced Legal Studies (University of London). Over the years, Mark has acquired considerable experience in corporate taxation and indirect taxation and also specialises in corporate, financial services and shipping legislation.

Diane Difesa B. Accty (Hons), Dip. Tax, AIA, CPA

Diane joined the firm in 2007 and is an assistant manager within our Tax and Legal service line. She has relevant experience in corporate and personal taxation, and has assisted in various international tax structuring and local restructuring exercises. Diane has recently undergone on-the-job training at the Frankfurt office in relation to a new tax legislation enacted by the U.S. (Foreign Account Tax Compliance Act), which legislation impacts all financial institutions around the world.

For information and bookings, please contact:

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