

## Fundamentals of International Taxation from a Mauritian Perspective

Friday 10<sup>th</sup> November 2023

Labourdonnais Waterfront Hotel

### Agenda

8: 30 am to 9.00 am:	Registration
9.00 am to 10.15 am:	<ul style="list-style-type: none"><li>- Overview of the Mauritius Tax System and key concepts of international tax.</li><li>- Introduction to Tax Treaties with emphasis on Treaty residence issues and Taxation of Employment income /Business Income.</li><li>- Role of Mauritius Tax Treaties in the context of international cooperation in tax matters including the latest developments (BEPS, MLI, AEOI &amp; CbCR).</li></ul>
10.15 am to 10:30 am:	Tea Break
10:30 am to 12.15 pm:	<ul style="list-style-type: none"><li>- Case studies on residence &amp; source rules and on taxation of employment income.</li></ul>
12.15 pm to 13.30 pm:	Lunch
13.30 pm to 14.45 pm:	<ul style="list-style-type: none"><li>- In-depth analysis of the concept of Permanent Establishment (PE) in the context of tax treaties.</li></ul>
14.45 pm to 15.00 pm:	Tea Break
15.00 pm to 16.15 pm :	Case studies on application of the PE concept on real life scenarios.