



## The Guernsey Society of Chartered and Certified Accountants

*The Society is pleased to announce the rescheduling of the half-day course from 7 October 2011 which will cover*

### **1. GUERNSEY TAX FOR CORPORATE ENTITIES IN THE ZERO-10 REGIME**

Friday 27 January 2012

9.15 am – 12.00 pm

SEIGNEURIE, ST PIERRE PARK HOTEL,  
ST PETER PORT, GUERNSEY

*Presented by:*

**ADAM HART**

*Deloitte LLP*

#### **This course will cover the following key topics:**

- Trading companies, Investment companies, Utilities companies, Banking and Lending businesses and the impact of Zero-10

*With reference to Zero-10 specifically, the course will cover: the taxation of distributions and deemed distributions, loans to participators, relief for trading losses, and the associated Statements of Practice.*

- Statement of Practice 30 – Information to be provided by companies to beneficial members
- Administration of Income Tax including surcharges, appeals and assessments

### **WHO SHOULD ATTEND?**

This course is a **FOUNDATION LEVEL** course and will be particularly relevant to anyone who finds themselves involved in dealing with their client's Guernsey tax affairs. The course is a broad and basic introduction to Guernsey tax and is likely to be too basic for anyone who is already well informed in Guernsey tax. It will be particularly appropriate for those who have limited prior knowledge with regard to Guernsey tax, for example individuals who have little tax knowledge, or those who have studied other tax regimes but who are new to the Guernsey tax regime, or those who have dealt with Guernsey tax in the past and now wish to re-familiarize themselves with the system.

### **OBJECTIVES**

To cover the main principles and rules governing the Guernsey taxation of individuals, companies and certain other entities.

## THE SPEAKER

### ANDREW HART

Adam joined Deloitte in 2004 as a graduate trainee in the audit department. After spending three years within audit and gaining his ACA qualification, Adam transferred to the corporate tax department where he obtained his CTA qualification the following year. Adam has a diverse range of corporate clients and spends the majority of his time working with both Guernsey and UK tax law. He has extensive experience of the technical and practical aspects of the Zero 10 regime and regularly advises local clients on compliance and structuring matters. He also advises on multinational structures and this has given him a working knowledge of other tax regimes and how they interact with Guernsey.

## PROGRAMME

9.00 am	Registration and Coffee
9.15 am	Course Commences
10.30 am	Refreshment Break
10.45 am	Course Reconvenes
12.00 pm	Close of Proceedings

## DISCLAIMER

The Guernsey Society of Chartered and Certified Accountants hereby states that the views and opinions expressed by the speaker and in the course material are not necessarily the views and opinions of the Society.

## FEES

The course fee already paid will include a refreshment break and course material.

## CANCELLATION

A deduction of 25% of the course fee will be made for delegates cancelling their booking up to 2 weeks prior to the date of the course. No course refund will be made to delegates cancelling their booking within 2 weeks of the date of the course. Replacement delegates may attend provided the GSCCA is notified in advance.

The Guernsey Society of Chartered and Certified Accountants reserves the right to cancel any course for any reason whatsoever. In the event of such cancellation, delegates will receive a full refund of their course fee.

**All queries to:-**  
**Mrs Jane Underdown**  
**GSCCA**  
**c/o Le Pre, Rue du Preel**  
**Castel, Guernsey, GY5 7DN**  
**Tel: 01481 520758**  
**Email: [gscca@gscca.demon.co.uk](mailto:gscca@gscca.demon.co.uk)**