



Certified Practising Accountants Papua New Guinea
Established under the Accountants Act 1996

Deloitte.

**Continuing Professional Development
PORT MORESBY - 25TH JULY 2019**

Topics: Transfer Pricing / Base Erosion and Profit Shifting (BEPS) / Double Tax Treaties (DTA) and Multi-Lateral Instruments (MLI)

Transfer Pricing

- What is Transfer Pricing all about.
- Understanding the arms-length principle
- Methodologies for calculating arms-length prices
- Selection and documentation of methodology
- Selecting comparable.
- Tax return and reporting requirements

Base Erosion and Profit Shifting (BEPS)

- Where is the BEPS agenda now?
- How does Country by Country reporting work?
- How to tax the Digital Economy so countries get a fair allocation of tax.
- How are countries working together to fight tax evasion and avoidance?
- How does all this impact us in PNG and what is to come – getting PNG's fair share of the global tax pot.

Double Tax Treaties (DTA) and Multi-Lateral Instruments (MLI)

- What is the purpose behind DTAs?
- How do the key articles of the DTAs impact tax payable in PNG?
- How are DTA's interpreted?
- What impact will MLI's have on DTAs.
- How will the MLI work in PNG.

Course Facilitators:

Background and Qualifications

Andrew Harris

Role: Partner



Professional experience

Andrew has over 20 years experience as a tax advisor working in Australia, the United Kingdom, Uganda, Tanzania and Papua New Guinea. He has advised clients across all taxes, including international tax, employment, corporate and withholding taxes, as well as indirect taxes such as GST, customs and stamp duties. In particular, Andrew has extensive experience on the taxation of inbound investments, corporate restructures, and in the government business and energy and resources sectors.

Qualifications / Memberships

- Council Member, PNG Chamber of Mines and Petroleum
- Bachelor of Laws, Australian National University
- Bachelor of Commerce, Australian National University



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- Chartered Accountant, Chartered Accountants of Australia and New Zealand
- Chartered Tax Advisor, The Tax Institute Australia
- Certified Practising Accountant, CPA Papua New Guinea
- Registered Tax Agent, Papua New Guinea

Declan Mordaunt

Role: Principal



Professional experience

Declan has over 40 years of Tax experience in New Zealand, Australia, Ireland, the Middle East and Papua New Guinea specialising in providing tax advice to clients on complex business issues including restructures, M&A and product development. He was previously a Tax Partner in a Big 4 firm in NZ and the Middle East.

Over the years Declan's clients have ranged across the broad spectrum of industries and service sectors including some of the biggest businesses in the Resource and Finance sectors in PNG.

Declan has also worked with some of the biggest entities globally.

Declan has also recently presented to the Media sector in PNG on behalf of the Chamber of Mines and Petroleum. Declan also acts as a backup for Andrew Harris on the Chamber's Council. He has also lectured extensively in Ireland, NZ, Australia and across the Middle East.

Qualifications / Memberships

- Associate Member of Chartered Accountants Australia and New Zealand (CA)
- Certified Practising Accountant, CPA PNG
- Fellow Member of the Institute of Chartered Accountants in Ireland (FCA)
- Formerly an Associate member of the Institute of Taxation in Ireland (CTA)
- Transparency International – Member of the Board with delegated Authority

(TO REGISTER, COMPLETE THE ATTACHED REGISTRATION FORM & SEND BACK TO US)



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REGISTRATION FORM

PORT MORESBY – CROWN HOTEL, Conference Room

Topics: Transfer Pricing / Base Erosion and Profit Shifting (BEPS) / Double Tax Treaties (DTA) and Multi-Lateral Instruments (MLI)

DATE : Thursday, 25th July 2019
TIME : 9.00am – 12.00noon
COST : [] K660 (MEMBER) [] K770 (NON-MEMBER) GST Inclusive (please tick)

Given Name : _____ Surname: _____ CPA ID: _____
Organisation : _____ Postal Box _____
Email : _____
Telephone : _____ Mobile: _____

Cancellation Notice

Cancellation advice must be confirmed with us a week before the workshop scheduled date. Failing to do so will result in payment being forfeited in lieu of expenses incurred in catering and related costs on the workshop.

Account Details:

A/C NAME : CPA PNG
BSP A/C# : 1000020001
BRANCH : Gordons Commercial Centre
BSB CODE : 088951

Please forward completed registration form with payment details to:

Attention : Roddie Soweni
Phone : 3212105/3217698
Fax : 3200469
Email : roddie@cpapng.org.pg