

## Global Learning Semesters

### Course Syllabus

Course: ACCT-421 Cyprus Taxation

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-421	Cyprus Taxation	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-330 Company Law
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

### Course Description

The course covers topics such as the Cyprus tax system for corporations, individuals and offshore companies, tax treaties, social insurance, estate duty, capital gains tax, VAT and investigations.

### Instructor

Dr Maria Kapardis

### Course Aims and Objectives

To develop knowledge and understanding of the local taxation system and its differences to other systems, such as the English one.

### Teaching Methods

The course is delivered through a mixture of lectures, presentations, tutorials and practical exercises and assignments.

### Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week).

### Evaluation and Grading

Homework: 20%  
Mid-Term: 30%  
Final Exam: 50%

### Readings and Resources

**Required Textbook**

Books published by CTR, the Inland Revenue, and other local authorities.