

Course Title	<b>TAXATION II</b>
Course Code	<b>ACC 403</b>
Course Purpose and Objectives	The purpose of this course is to provide students with information of various taxation aspects in Cyprus, specifically focusing on Special Contributions for Defense, Capital Gains Tax, Social Insurance Contributions, and Value Added Tax (VAT). Additionally, students will develop employability and technology skills essential for tax professionals. The course aims to equip students with practical computation skills and a solid theoretical foundation to navigate the complexities of Cyprus's tax landscape.
Learning Outcomes	<ol style="list-style-type: none"> <li>1. Describe the scope and computation of Special Contributions for Defense (SDC).</li> <li>2. Analyse and compute Capital Gains Tax liabilities for individuals and corporations.</li> <li>3. Analyze Social Insurance Contributions, including healthcare contributions and surcharges.</li> <li>4. Examine VAT legislation, registration requirements, and compliance obligations.</li> <li>5. Use of technology skills essential for tax analysis and reporting.</li> </ol>
Course Content	<ol style="list-style-type: none"> <li><b>A. Special Contribution for Defense (SDC)</b></li> <li><b>B. Capital Gains Tax</b></li> <li><b>C. Contributions to Social Insurance and Other Funds</b></li> <li><b>D. Value Added Tax (VAT)</b></li> <li><b>E. Employability and Technology Skills</b></li> </ol>