



TAX AND LEGAL TRAINING

Withholding Tax and Cross Border Payments

2 day course

Classroom, online or in-house

Course overview

Withholding tax is deducted by the payer, which means the exposure sits with the business making the payment rather than the person earning the income, and it is discovered on audit years later. This course covers managing it. Delegates work through the payment types that attract withholding, dividends, interest, royalties, management and technical fees, and the rates applying in the main African jurisdictions. Double taxation agreements are covered practically: reading one, applying the reduced rate and holding the documentation that supports it. Beneficial ownership and treaty shopping limitations are addressed. The course closes on gross up clauses, on credit in the recipient country, and on correcting a missed deduction.

What you will learn

- Identify the payment types that attract withholding tax
- Apply the correct domestic rate for each payment type
- Read a double taxation agreement and apply a reduced rate
- Hold the residence and beneficial ownership documentation required
- Recognise treaty shopping limitations and anti abuse provisions
- Handle gross up clauses and their commercial effect
- Correct a missed deduction and manage the exposure

Who should attend

- Tax managers and accountants
- Accounts payable and treasury staff
- Finance managers in multinational groups
- Legal and commercial staff drafting cross border contracts
- Internal auditors covering foreign payments

Course outline

- 01 Exposure sits with the payer
- 02 Payment types that attract withholding
- 03 Domestic rates across African jurisdictions
- 04 Reading a double taxation agreement
- 05 Applying a reduced treaty rate
- 06 Residence certificates and beneficial ownership
- 07 Anti abuse provisions and treaty shopping
- 08 Gross up, foreign credit and correcting errors

Upcoming dates

Dates	Venue	Format	Fee per delegate
30 to 31 December 2026	Pretoria, South Africa	Classroom	R11,950
11 to 12 January 2027	Online	Online	R6,500
18 to 19 February 2027	Cape Town, South Africa	Classroom	R11,950
10 to 11 March 2027	Johannesburg, South Africa	Classroom	R11,950



Fees and how to register

This 2 day course is **R6,500** per delegate online, **R11,950** in the classroom in South Africa, Botswana, Namibia, Lesotho and Eswatini, and **USD 795** in the classroom elsewhere in Africa. In-house training is quotation on request. Book 2 or more delegates on this course and save 10%.

To register or request an in-house proposal, visit www.afrisciencegroup.com, email info@afriScience.co.za, or WhatsApp us on **+27 63 479 1136**.

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