

# Advanced International Corporate Tax course

for tax firms and governments

In depth online training

## INTRODUCTION

If you, or your organisation works with international corporate taxation, this course may be for you. The aim is to provide you with an in-depth overview and update of international corporate taxation, equal to a full 6 day course taught in person.

**During approximately 50+ hours of videos, participants are taken through:**

1. Basic principles of international taxation such as the residence, permanent establishments, and taxing jurisdiction;
2. The OECD Model Tax Convention and the UN Model Convention;
3. Base Erosion and Profit Shifting, Dispute prevention and dispute resolution, as well as domestic anti-avoidance approaches; and
4. Recent developments in case law, treaties and intergovernmental fora such as the UN, the OECD and the EU.

The course content is based on the [UK Chartered Institute of Taxation syllabus](#) for the Principles of International taxation module in the post graduate [Advanced Diploma in International Taxation](#). It is broken into sections of lectures of 10 - 25 minutes. Individual participants' views per lecture is registered as proof of attendance for professional education purposes. A certificate of completion validates their attendance up to finalising the course.

**For more, visit**

[Tax courses - Bettertax](#)

## WHAT SUBSCRIBERS GET

- 50 hours of videos of of:
  - lectures & case studies (including ADIT exam questions), and
  - background materials, accessible for 1 year.
- 10 x 2 hour live webinars to discuss prescribed video materials and case studies.
- Johann Müller's "Summary of the 2022 OECD Transfer Pricing Guidelines".
- The UN Model Convention and Manual for the negotiation of bilateral tax treaties.

# COURSE CONTENT

## I Basic principles of international tax

- A Jurisdiction to tax
- B Taxes and tax systems
- C State practice in exercising tax jurisdiction
- D Causes of International double taxation
- E Methods of relief from international double taxation
- F Private International law and tax
- G History of international tax law
- H European Union law and international tax
- I Tax and international human rights instruments
- J State responsibility – harmful tax competition

## II Double tax conventions (DTCs)

- A Types of DTCs
- B DTCs and domestic law
- C Format and structure of a DTC
- D Application of DTCs
- E Interpretation of DTCs
- F Provisions relating to the scope of a DTC
- G Key definitional provisions
- H Provisions relating to businesses
- I Provisions relating to individuals
- J Provisions relating to investment income and gains
- K Relevance of “Other income”
- L Limitation on benefits provisions
- M Methods of eliminating double taxation
- N Non-discrimination
- O Dispute resolution under DTCs
- P Applying DTCs to electronic commerce
- Q The digital economy
- R The Platform for the collaboration on tax
- S The work of the UN Committee of Experts

## III Transfer pricing and thin capitalisation

- A Various approaches to determining profits
- B State practice with regard to transfer pricing
- C Transfer pricing and double tax conventions
- D Advanced pricing agreements
- E The OECD transfer pricing guidelines
- F Transfer pricing and BEPS
- G Transfer pricing and developing countries
- H State practice with regard to thin capitalisation
- I Thin capitalisation legislation and tax conventions

## IV International tax avoidance

- A Tax havens
- B Domestic law approaches
- C Money-laundering legislation
- D Co-operation between revenue authorities
- E Conventions for administrative assistance
- F Base Erosion and Profit Shifting (BEPS)

## V Miscellaneous topics

- A Indirect taxes and international taxation
- B Cross-border mergers
- C Estate and gift taxation and international issues
- D The COVID-19 crisis

## VI International case law

Various court decisions from various countries on international corporate taxation and tax treaties

## PRICING (ex VAT)

### Base package

Access to video materials during 1 year:

- 1-5 participants € 3,000
- 5-10 participants € 5,500
- 10-15 participants € 7,000
- > 15 participants € 9,000

### Possible add-ons:

10 times 2 hour live online classes for participants:  
€ 2,500 regardless of number of participants

### Personal teaching:

Travel and accommodation + € 1,800 per day