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:

- 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 domesting anti-avoidance approaches; and
- 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 <u>UK Chartered Institute of Taxation syllabus</u> for the Principles of International taxation module in the post graduate <u>Advanced Diploma in International Taxation</u>. 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 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

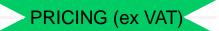
- A Tax havens
- B Domestic law approaches
- C Money-laundering legislation
- D Co-operation between revenue authorities
- E Conventions for administrative assistance
- F Base Erosion and Profit Shifting (BEPS)

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



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

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<u>Personal teaching:</u> Travel and accommodation + € 1,800 per day

Questions: write or call us at 🛛 courses@bettertax.info