



# **IBFD Certificate Programme** **Advanced Professional** **Certificate in International** **Taxation (APCIT)**

**1 October 2021 – 31 March 2022**

## Overview and learning objectives

The IBFD Advanced Professional Certificate in International Taxation (APCIT) is a unique qualification for tax professionals who wish to be able to manage cross-border operations effectively, retain their competitive edge in international taxation and ultimately be recognized globally as professional experts in international taxation.

The programme is designed to be followed online over a 6-month period and consists of a selection of IBFD online courses and webinars. Once the programme is completed as a whole, you will receive a professional certificate of acknowledgement from IBFD, as a reputable international organization, that you have followed a rigorous learning regime in international taxation and hence recognition by the international tax community.

The programme will last for 6 months, and in general will start on either 1 April or 1 October each year. The programme consists of the following 3 phases, guiding you from an introductory to an advanced practical level:

### [See programme calendar below for the study timetable]

#### Phase I – Online courses

- This phase will develop core international tax skills. It will cover the basics of tax treaties, tax planning techniques and the 2017 OECD Transfer Pricing Guidelines. It will introduce international taxation as well as give a solid foundation on which to base your professional career in this field.
- The case study-based assignment will help put into practice the knowledge gained so far.

#### Phase II – Webinars

- This phase will cover the most pressing issues of international taxation, related to cross-border tax optimization and anti-abuse rules. As far as possible, the webinars will be updated to reflect the most current situation in international taxation.
- This phase will feature a live interactive webinar on current issues of international taxation. Participants will have the opportunity to raise questions on tax-technical issues that have arisen during the programme.
- The case study-based assignment will help put into practice the knowledge gained so far.

#### Phase III – Self-Study and Final Assessment

- This phase will consist of self-study time, which includes the possibility to take a short **practice** assessment in preparation for the final assessment.
- The final assessment, an online multiple-choice test, will conclude the programme.

After following the certificate programme, you will be equipped to:

- Contribute meaningfully to a company's international tax strategy
- Translate a global or regional tax strategy into domestic jurisdictions where business is conducted
- Undertake tax planning responsibilities in a wider geographical area and propose tax-effective business structures and operations
- Identify, address and control tax and transfer pricing risks arising from selected cross-border transactions
- Understand the implications of recent international tax developments in the post-BEPS era
- Prepare impact assessments and ensure that a business's corporate structure, position and transactions are BEPS-proof
- Proactively support the business functions and business line managers from a tax and transfer pricing point of view, and assist CFOs, directors, accountants and other peers in respect to the tax implications of business structures and transactions

1 October 2021 – 31 March 2022

## Who should participate

The programme is especially suited to tax professionals who wish to gain a comprehensive and practical understanding of the ever-changing world of international taxation, specifically in the areas of tax treaties, transfer pricing and international tax planning, and who wish to receive a certification of their knowledge on international taxation.

## Prerequisites (for guidance only)

- Demonstrated education in tax, international tax, finance, economics, law, accounting or any relevant, related field
- At least 2 years of relevant work experience in tax or fiscal affairs in either the private or governmental sector

## Advance preparation

No advance preparation is needed for the programme.

## Phase I – Online Courses:

- ▶ Fundamentals of tax treaties
- ▶ International tax planning
- ▶ Fundamentals of transfer pricing

*Case study-based assignment*

Phase II – Webinars (recorded): [NB: As we constantly aim to improve our programme and keep the content updated with the latest developments in international tax, please note that the list of webinars on offer may be subject to change.]

- ▶ [Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era](#)
- ▶ [Ensuring Beneficial Ownership Status](#)
- ▶ [Taxation of Capital Gains and Offshore Indirect Transfers](#)
- ▶ [Practical Tax Treaty Application Post-BEPS](#)
- ▶ [Global Tax Reform and Digital Taxation](#)
- ▶ [The Role and Future of Holding, Finance and IP Companies in International Tax Planning](#)
- ▶ [Understanding the Multilateral Instrument \(MLI\)](#)
- ▶ [EU Anti-Tax Avoidance Directive \(ATAD\) Alert](#)
- ▶ [Transfer Pricing and Substance Redefined](#)
- ▶ [Transfer Pricing, R&D and Intangibles Under Attack](#)
- ▶ [2020 Update to Transfer Pricing Guidelines on Financial Transactions](#)
- ▶ US Anti-Tax Avoidance Rules (**webinar not yet available - final title to be confirmed**)
- ▶ In and Outbound Investment in the Chinese Region (**webinar not yet available - final title to be confirmed**)
- ▶ Current Issues and Developments in International Taxation (**live broadcast date: 1 February 2022**)

*Case study-based assignment*

## Phase III – Self-Study and Final Assessment

- Practice assessment
- Final assessment
- Resit (if applicable)

## Programme Calendar

Phase I: 1 October – 3 January		
<b>3 online courses</b>	1 Oct. – 3 Jan.	1. Fundamentals of Tax Treaties 2. International Tax Planning 3. Fundamentals of Transfer Pricing
<b>Case study-based assignment</b>	20 December	<i>Case study 1 period starts</i>
	3 January (incl.)	<i>Participants return case study answers</i>
	18 January	Feedback given (webinar)
Phase II: 3 January – 14 February [NB: Webinars may be subject to change]		
<b>Webinars</b>	3 Jan. – 14 Feb.	1. Practical Tax Treaty Application Post-BEPS 2. Understanding the Multilateral Instrument (MLI) 3. Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era
		4. Ensuring Beneficial Ownership Status 5. Taxation of Capital Gains and Offshore Indirect Transfers 6. The Role and Future of Holding, Finance and IP Companies in International Tax Planning
		7. EU Anti-Tax Avoidance Directive (ATAD) Alert 8. Global Tax Reform and Digital Taxation 9. Transfer Pricing and Substance Redefined
		10. Transfer Pricing, R&D and Intangibles Under Attack 11. 2020 Update to Transfer Pricing Guidelines on Financial Transactions 12. US Anti-Tax Avoidance Rules ( <i>final title to be confirmed</i> )
		13. In and outbound Investment in the Chinese Region ( <i>final title to be confirmed</i> )
<b>Live webinar</b>	1 February	Current Issues and Developments in International Taxation
<b>Case study-based assignment</b>	2 February	<i>Case study 2 period starts</i>
	14 February	<i>Participants return case study answers</i>
	22 February	Feedback given (webinar)
Phase III: 14 February – 31 March		
<b>Practice assessment</b>	14 Feb. – 31 Mar.	<i>Practice assessment (short multiple-choice test – for practice only)</i>
<b>Study period</b>	14 Feb. – 7 Mar.	<i>Self-study by participants</i>
<b>Final assessment</b>	8-14 March	<i>Final assessment (multiple-choice questions)</i>
<b>Resit (if applicable)</b>	28-31 March	<i>Resit – Final assessment</i>
<b>Certificate</b>	From 4-14 April	<i>Email confirmation of (un)successful programme completion – APCIT Certificate awarded (successful completion only)</i>