

IBFD Online Course: International Tax Planning

Learning objectives

After completing this course you will be able to:

- Understand the important tax and non-tax considerations in international tax planning;
- Analyze and discuss the formal and substantive requirements of international tax planning structures, taking into account legal, commercial, regulatory, as well as domestic and international tax rules;
- Appreciate the common tax structures used in holding and financing activities, including structures using an intermediate company, a foreign branch, a dual resident company, or a hybrid entity;
- Identify the tax and non-tax drivers in supply chain restructuring and the associated international tax issues that have to be addressed in such a restructuring;
- Evaluate the various ways to develop and exploit intangible property, including the use of contract R&D, intangible property principal and cost contribution arrangements.

Pre-requisites

This course introduces the basics of international tax planning and outlines the importance of tax treaty and transfer pricing issues associated with international tax planning. The course is suitable for practitioners in tax advisory firms, tax specialists in commerce and industry and government officials, who may have less familiarity with international tax planning techniques and want to deepen their knowledge in this field.

Study time (approx.)

Audio lessons:	3.5 hours
Self study:	9.5 hours
Further reading (<i>optional</i>):	44 hours
<i>Extra: Video interview with international tax expert</i>	

Advanced preparation

No advanced preparation is necessary. All required study material is provided in the online course.

Course syllabus

Lessons	Topics Covered
Lesson 1: Introduction	<ul style="list-style-type: none"> • International tax planning in context: why, who and how? • Examples from case law • Tax planning, avoidance and evasion
Lesson 2a: Formal aspects of tax planning	<ul style="list-style-type: none"> • Choice of entity • Three generic structures involving companies, branches and hybrid entities • Choice of location • Choice of instruments • Practical constraints
Lesson 2b: Substantive aspects of tax planning	<ul style="list-style-type: none"> • Importance of substance • Different types of substance in tax planning • How much substance? • Practical constraints
Lesson 3: <i>Revision quiz</i>	<ul style="list-style-type: none"> • <i>Reinforce key concepts</i>
Lesson 4a: Tax Structuring of holding and financing activities	<ul style="list-style-type: none"> • Why use holding or finance companies? • Generic structures • Role of tax treaties • Main tax considerations, including anti-avoidance rules
Lesson 4b: Tax structuring of manufacturing and distribution activities	<ul style="list-style-type: none"> • Tax efficient supply chain • Different types of stripped risk structures • Role of transfer pricing rules • Main tax considerations, including anti-avoidance rules

Lesson 5: Tax planning for intangible property	<ul style="list-style-type: none">• Why is it necessary?• Generic IP structures• Role of tax treaties and transfer pricing rules• Main tax considerations, including anti-avoidance rules
Lesson 6: <i>Revision quiz</i>	<ul style="list-style-type: none">• <i>Reinforce key concepts</i>
Lesson 7a:	<ul style="list-style-type: none">• Case study
<i>Further reading</i>	<ul style="list-style-type: none">• Articles for further exploration on the topics



Also included in this course: Mario Petriccione is a Director in the International Corporate Tax Group of KPMG in London. He joined the KPMG London office in 1980 after completing his education in Naples, Italy, and then Cambridge, UK. He has worked full time for many years on cross-border tax planning for multinationals and has extensive knowledge and practical experience of the tax systems of many countries in Europe and elsewhere. As well as working with UK multinationals to structure outbound investment from the UK, Mr Petriccione has assisted many non-European multinationals to structure their European operations. These include, among others, US, Canadian, Australian and Hong Kong SAR groups. He has also assisted several non-European groups in M&A transactions in Europe.

Here he provides insight into:

- ways to organize and categorize tax planning structures and techniques;
- the boundary between acceptable tax planning and unacceptable tax planning or tax avoidance (examples);
- dealing with future changes in tax law that may eventually affect tax planning;
- different forms of anti-avoidance rules and how to deal with them.

How to register:

To register for an IBFD online course, please visit www.ibfd.org or contact onlinecourses@ibfd.org