IBFD Online Course: International Tax Planning

**Learning objectives**
After completing this course you will be able to:

- List the important tax and non-tax considerations in international tax planning
- Identify and define the formal and substantive requirements of international tax planning structures, taking into account legal, commercial, regulatory, as well as domestic and international tax rules
- Differentiate 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 (optional): 44 hours
- *Extra:* Video interview with international tax expert

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

**Course program**

<table>
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<tr>
<th>Lessons</th>
<th>Topics Covered</th>
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| Lesson 1: Introduction | • 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 | • 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 | • Importance of substance  
• Different types of substance in tax planning  
• How much substance?  
• Practical constraints |
| Lesson 3: Revision quiz | • Reinforce key concepts |
| Lesson 4a: Tax Structuring of holding and financing activities | • 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 | • Tax efficient supply chain  
• Different types of stripped risk structures  
• Role of transfer pricing rules  
• Main tax considerations, including anti-avoidance rules |
**IBFD Online Courses Program**

| Lesson 5: Tax planning for intangible property | • Why is it necessary?  
• Generic IP structures  
• Role of tax treaties and transfer pricing rules  
• Main tax considerations, including anti-avoidance rules |
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<tr>
<td>Lesson 6: Revision quiz</td>
<td>• Reinforce key concepts</td>
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<tr>
<td>Lesson 7a:</td>
<td>• Case study</td>
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<tr>
<td>Lesson 8: Further reading</td>
<td>• Articles for further exploration on the topics</td>
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**Also included in this course:** International tax experts, Premkumar Baldewsing and Barry Larking share their insights on aspects of international tax planning.

**How to register:**
To register for an IBFD online course, please visit [www.ibfd.org](http://www.ibfd.org) or contact [onlinecourses@ibfd.org](mailto:onlinecourses@ibfd.org)