# International Taxation: Policies and Principles

<table>
<thead>
<tr>
<th>Level</th>
<th>Duration</th>
<th>Course</th>
<th>Areas Covered / Potential Topics</th>
</tr>
</thead>
</table>
| Introductory| 3 to 5   | Principles of International Taxation | - Domestic International Tax Principles  
- Taxation of cross-border activities  
- The role of tax treaties  
- OECD Model vs UN Model  
- Residence  
- Permanent Establishment  
- Cross border investment income  
- Employment Income  
- Administrative aspects of tax treaties: exchange of information, mutual assistance, etc. |
| Intermediate| 2 to 3   | Application of Tax Treaties | - Dual residents  
- Permanent Establishments in cross-border business  
- Cross-border services  
- Characterization issues  
- Digital economy and tax treaties  
- Taxation of expatriates  
- Double taxation reliefs  
- Exchange of information under tax treaties and OECD Multilateral Convention on Mutual Assistance |
| Advanced    | 1 to 2   | Workshops on Tax Treaties   | - Current developments on Pillar 1 and Pillar 2  
- Permanent Establishments and profit attribution  
- Triangular cases  
- Treaty entitlement and anti-abuse rules  
- Treaties and international tax planning |
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<th>Level</th>
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<th>Module</th>
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| Introductory | 5 days   | International Tax Policy                   | - Economic theories  
- Tax and Public Finance  
- Revenue Forecasting  
- Concept of Taxation  
- Tax Reform  
- Policy Principles  
- Public Communication  
- Legal Aspects  
- Drafting Legislation – Primary vs Secondary Legislation  
- Implementation Guidelines  
- Autonomy in Tax Administration  
- Strategic Planning  
- Management Reporting and Evaluation |
| Intermediate | 3 days   | Legal Drafting                              | - Requirements of tax legislation  
- Key elements of any tax law  
- Structuring of legislation – primary vs secondary  
- Drafting of implementation guidelines  
- Language: plain English drafting |
| Intermediate | 1 to 2 days | Pillar Two: Tax Policy and Implementation Considerations | - BEPS 2.0, the Pillar 2 Blueprint and the OECD Model Rules and Commentary  
- Discussion on the technical details of the Model Rules: Scope, Charging Provisions, Administration  
- Computations: GloBE Income or Loss, Adjusted Covered Taxes, Effective Tax Rate, Top-up Tax  
- Selected Issues: Corporate Restructurings, Holding Structures, Distribution Regimes, Flow-through Entities  
- Transitional Rules |
<table>
<thead>
<tr>
<th>Level</th>
<th>Duration</th>
<th>Topic</th>
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<tbody>
<tr>
<td>Intermediate / Advanced</td>
<td>4 to 5 days</td>
<td>Tax Treaties Negotiations</td>
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</table>

- Treaty Scopes and Definitions
- Treaty text – Business Income
- Treaty text – passive income
- Treaty text – personal income
- Treaty text – other categories of income
- Elimination of Double Taxation
- Special Provisions
- UN Model
- The negotiations process
- Simulation Process
## Corporate Taxation

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| Introductory        | 3 to 5 days| Principles of International Tax Planning   | • Introduction to international tax planning  
• Post-BEPS considerations, including Pillar 1 and Pillar 2  
• The role of tax treaties and transfer pricing principles  
• Use of holding companies  
• Financing structures  
• Supply chain structuring  
• Structuring of intangibles activities |
| Intermediate        | 2 to 3 days| Practical Aspects of International Tax Planning | • International tax planning techniques: holding and financing structures  
• Anti-abuse rules in international tax structuring  
• International tax planning and the arm's length principle  
• Substance considerations in international tax structuring  
• Global supply chain structuring – procurement, manufacturing, distribution and services  
• Intangibles in international tax planning |
| Intermediate / Advanced | 2 to 3 days| Selected Issues in International Tax Structuring | • Structuring of digital businesses  
• Impact of COVID-19 pandemic on international tax structuring  
• Exit taxation in international tax structuring  
• Hybrids and international tax structuring  
• Permanent establishments in international tax structures  
• International tax structuring and Pillar 2 developments |
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<tr>
<th>Level</th>
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<th>Topics</th>
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</table>
| Intermediate/Advanced | 1 to 2 days | Cross-border Dispute Resolution | • Cross border tax disputes in international tax structuring  
• Transfer pricing controversies  
• Anti-abuse rules and cross-border controversies  
• Mutual agreement procedures  
• Advanced pricing agreements  
• ICAP and alternative dispute resolution mechanisms  
• The role of mandatory arbitration |
| Advanced      | 1 to 2 days | Workshops in Corporate Tax Structuring | • Practical application of the OECD Multilateral Instrument  
• Structuring of private equity investment funds  
• Structuring of real estate investments  
• Anti-abuse rules and international tax planning |
| Advanced      | 1 to 2 days | Impact of Minimum Taxation (Pillar Two) on Corporate Tax Structuring | • Pillar 2 and technical details of the OECD Model Rules and Commentary  
• Impact assessment of the OECD Model Rules  
• Practical examples and potential responses  
• Post-Pillar 2 corporate tax structuring – what’s next? |
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| Introductory | 3-5 days | Principles of Transfer Pricing | • Introduction to Transfer Pricing  
• Comparability Analysis  
• Transfer Pricing Methods  
• Intra-Group Services and Cost Contribution Arrangements  
• Transfer Pricing and Intangibles  
• Intra-Group Finance Transactions  
• Business Restructuring  
• Permanent Establishments  
• Transfer Pricing Documentation  
• Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes  
• Managing the Customs-Transfer Pricing Nexus  
• Transfer Pricing Risk Management |
| Intermediate | 3 to 4 days | Transfer Pricing for Professionals | • Importance of TP policies for MNEs  
• TP and Supply Chain  
• TP and Intra-group Financing  
• TP and Intra-group Services  
• TP and Intangibles  
• TP Adjustments and Customs Considerations  
• Benchmarking and Valuation  
• Managing TP compliance obligations  
• Managing TP Disputes  
• MAP and APAs |
| Intermediate | 3 to 4 days | Transfer Pricing and Intra-group Financing | • An Area of Growing Controversy  
• Treasury Function within a Multinational Enterprise  
• 2022 OECD Transfer Pricing Guidelines – Chapter X  
• Intercompany Loans  
• Cash Pooling |
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<tr>
<td>Advanced</td>
<td>2-3 days</td>
<td>Transfer Pricing Masterclass</td>
<td>• Case Study: Intra-Group Services&lt;br&gt;• Case Study: Manufacturing and Distribution Activities&lt;br&gt;• Case Study: Financial Activities&lt;br&gt;• Case Study: R&amp;D Activities and IP Ownership&lt;br&gt;• Case Study: Migration of IP and Valuation&lt;br&gt;• Case Study: APAs&lt;br&gt;• Case Study: MAP</td>
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<tr>
<td>Advanced</td>
<td>2-3 days</td>
<td>Transfer Pricing and Substance Masterclass</td>
<td>• Workshop on Value Chain Analysis&lt;br&gt;• Workshop on Transfer Pricing and Digitalization&lt;br&gt;• Workshop on Managing Transfer Pricing Controversies&lt;br&gt;• Case Study: Intangibles&lt;br&gt;• Case Study: Services&lt;br&gt;• Case Study: Intra-Group Financing&lt;br&gt;• Case Study: Transfer Pricing and Supply Chain&lt;br&gt;• Case Study: Dispute Resolution</td>
</tr>
<tr>
<td>Advanced</td>
<td>1-2 days</td>
<td>Transfer Pricing and Intra-Group Financing Masterclass</td>
<td>• Case Study: Loans&lt;br&gt;• Case Study: Cash Pooling&lt;br&gt;• Case Study: Guarantees&lt;br&gt;• Case Study: Captive Insurance</td>
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| Introductory| 3 to 4 days | Fundamentals of Value Added Tax | • Basic characteristics of credit invoice VAT system  
• Taxable supplies – Goods and services  
• Taxable Persons  
• Taxable Activities  
• Place of Supply – Goods and Services  
• Deduction and Recovery of Input Tax  
• Immovable Property  
• Exemptions  
• Special Schemes  
• Administrative Elements and Fraud  |
| Intermediate| 2 to 3 days | Selected Issues in European Value Added Tax | • Recent developments in VAT  
• Cross-border B2B services  
• Right to deduct input VAT  
• Intra-community supplies  
• Triangular transactions  
• Digital economy and digital platform  
• VAT grouping  
• VAT aspects of promotional activities  
• European VAT disputes and ECJ cases  |
| Advanced   | 1 to 2 days | VAT Master Class | • Case Study: Manufacturing and selling activities  
• Case Study: Immovable property transactions  
• Case Study: Online supplies of digital goods and services  
• Case Study: Financial services  
• VAT optimisation  
• VAT and holding companies  |
<p>| Intermediate| 3 to 4 days | Global VAT | • Basic Principles of VAT / GST  |</p>
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| Intermediate | 4 days   | Introduction to GCC VAT | • General Introduction to the GCC VAT  
• Taxable Persons  
• Taxable Amounts and Activities  
• Exemption Zero-rate transactions  
• Administrative Obligations  
• Special Schemes  
• International Goods and Services  
• Interstate Supplies |
## ADDITIONAL COURSES SPECIFIC TO GOVERNMENTS

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<tr>
<td>Introductory</td>
<td>3 days</td>
<td>Enhancing Tax Compliance</td>
<td>• Concept of Compliance&lt;br&gt;• Types of Audit&lt;br&gt;• Risk Assessment&lt;br&gt;• Administrative Sanctions&lt;br&gt;• Debt Collection&lt;br&gt;• Cooperative compliance/ Tax Control</td>
</tr>
<tr>
<td>Intermediate</td>
<td>3 days</td>
<td>Auditing High Net Worth Individuals (HNDI)</td>
<td>• Tax Issues Related to HNDI&lt;br&gt;• The Role of Facilitators&lt;br&gt;• Auditing HNDI&lt;br&gt;• Special Risk Groups&lt;br&gt;• The Use of Offshore World&lt;br&gt;• Exchange of Information</td>
</tr>
<tr>
<td>Intermediate</td>
<td>3 days</td>
<td>Anti-Money Laundering</td>
<td>• Understanding the basics&lt;br&gt;• Shadow and cash economy/origin illicit flows&lt;br&gt;• Different methods&lt;br&gt;• The fight against money laundering&lt;br&gt;• Money laundering and non-compliance&lt;br&gt;• Money laundering specific sectors (real estate)</td>
</tr>
<tr>
<td>Intermediate</td>
<td>3 days</td>
<td>Dispute Resolution in Tax Matters</td>
<td>• Certainty and Disputes – Legal Writing&lt;br&gt;• Mediation&lt;br&gt;• Advance Pricing Agreements / Advanced Tax Rulings&lt;br&gt;• Cooperative compliance/ Tax Control Framework&lt;br&gt;• Objection and Appeal&lt;br&gt;• MAP and Arbitration&lt;br&gt;• Objection and Appeal</td>
</tr>
<tr>
<td>Intermediate</td>
<td>3 to 4 days</td>
<td>Integrity</td>
<td>• Theoretical framework&lt;br&gt;• The case of vulnerability: price, power abuse, non-integrity, disguise, cover up, behaviour, culture&lt;br&gt;• Dilemma issues</td>
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