

A black and white photograph of a person's hands writing in a notebook. A laptop is open to the left, and a cup of coffee is on the desk. The background is blurred, showing a window with bokeh light effects.

# **IBFD PRINCIPLES OF INTERNATIONAL BUSINESS TAXATION (PIBT)**

## Course Information



## Learning objectives

- Identify potential issues relating to cross border transactions
- Define the provisions of double taxation conventions
- Describe the tax treaty consequences in actual cases
- Explain the working and the impact of tax treaties for businesses
- Discuss international tax issues confidently with all parties involved
- Demonstrate adequate knowledge of international tax issues

## Advanced preparation

No advanced preparation is necessary.

## Course program

Module 1 <b>Introduction</b>	<ul style="list-style-type: none"> <li>■ Introduction to international tax</li> <li>■ Double taxation conventions, a developing countries' perspective</li> <li>■ Why states conclude double taxation convention</li> </ul>
Module 2 <b>Residence</b>	<ul style="list-style-type: none"> <li>■ Residence</li> <li>■ Residence principle in practice</li> <li>■ Court decision: Netherlands - Singapore income and capital tax treaty</li> </ul>
Module 3 <b>Permanent Establishment – Basic Rule PE</b>	<ul style="list-style-type: none"> <li>■ The permanent establishment concept - the basic rule PE, examples, exceptions and anti-fragmentation rule</li> <li>■ The relevance of the PE concept for developing countries</li> <li>■ Past, present and future of the PE concept</li> </ul>
Module 4 <b>Permanent establishment – Other Types of PE</b>	<ul style="list-style-type: none"> <li>■ The Permanent Establishment concept – other types of PE</li> <li>■ Construction and agency PEs after BEPS</li> <li>■ Decision of the Swedish supreme administrative Court, concerning a construction PE</li> </ul>
Module 5 <b>Final assessment 1</b>	<ul style="list-style-type: none"> <li>■ Multiple choice questions that cover modules 1 - 4</li> </ul>
Module 6 <b>Cross-border Business Activities</b>	<ul style="list-style-type: none"> <li>■ Cross-border business activities</li> <li>■ Cross-border business activities - some practical issues</li> <li>■ Cross-border business activities practical issues- case law</li> </ul>
Module 7 <b>Attribution of Profits of Permanent Establishments (Business Profits)</b>	<ul style="list-style-type: none"> <li>■ Taxation of business profits</li> <li>■ Practical issues relating to the attribution of profits of PEs</li> <li>■ Attribution of profits of PEs</li> </ul>

## Module 8

**Dividends, Interest, Royalties and Fees for Technical Services**

- Dividends, interest, royalties and fees for technical services
- Classification of income under double taxation conventions
- The royalty definition in specific cases

## Module 9

**Anti-abuse Provisions on Dividends, Interest, Royalties and Fees for Technical Services**

- Anti-abuse provisions on dividends, interest, royalties and fees for technical services
- Case law on beneficial ownership
- Anti-abuse provisions - discussion on practical issues

## Module 10

**Principal Purpose Test**

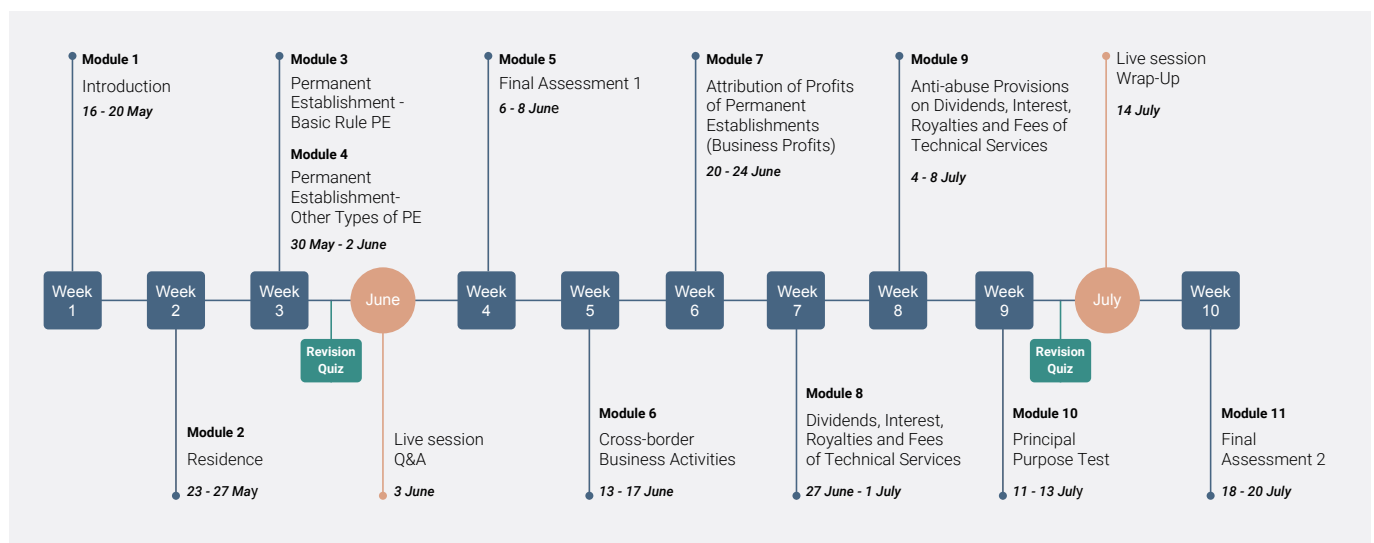
- Principal purpose test
- Principal purpose test – examples
- Principal purpose test - discussion on practical issues

## Module 11

**Final assessment 2**

- Multiple choice questions that cover modules 6 - 10

## Course schedule



Access to the platform will be on 16 May – 15 August 2022.

The final assessments can be taken anytime between Monday 09:00 up to Wednesday 13:00 Amsterdam time during the designated dates.

## How to register

To register for an IBFD online course, please visit [www.ibfd.org](http://www.ibfd.org) or click [here](#).

For inquiries, contact [info@ibfd.org](mailto:info@ibfd.org)

# Course developers

## Bart Kusters

Bart Kusters is a Senior Principal Research Associate in IBFD's Tax Services Department in Amsterdam. He has over 30 years of experience in domestic and international taxation. His areas of expertise are, amongst others, drafting of personal income tax and negotiation and application of double taxation conventions including conducting mutual agreement procedures and litigation.

Prior to joining IBFD in 2001, he worked for the Dutch tax administration and as a senior policymaker in the Ministry of Finance of the Netherlands. Mr Kusters has provided technical assistance as key expert to governments in a large number of European, African and Asian countries in the areas of tax policy, negotiation and application of tax treaties, drafting tax legislation and the international aspects of domestic taxation. He has also provided training to tax authorities including those of India, the United States, Malaysia, Botswana, Kenya, Bhutan and Norway, the Big 4 and the European Commission.

## Birhanu Tadesse Daba

Birhanu Tadesse Daba is a Senior Associate in the Tax Services Department of IBFD in Amsterdam, the Netherlands. In this capacity, he is involved in the development of training materials for various tax courses and other projects on developing tax technical expertise.

Before joining IBFD, Mr Daba worked as an international tax adviser at Noviotax, a research-based consultancy firm in the Netherlands. Prior to that, he worked for the Ministry of Finance of Ethiopia for more than 7 years in different positions, including Acting Director of the Tax Policy Department, Senior Legal Advisor in the Legal Department and head of the tax policy implementation monitoring and evaluation team. In these capacities, he was actively engaged in the negotiation of bilateral double taxation avoidance agreements, as well as in drafting tax legislation. He also served as a member of the high-level joint tax technical committee of the Ethiopian Ministry of Finance and the Ethiopian Revenue and Customs Authorities (now Ministry of Revenue).

## Carlos Gutiérrez Puente

Carlos Gutiérrez Puente is a Principal Research Associate at IBFD Tax Services. He is involved in client research, government consultancy projects, and in the development and teaching of training programmes for tax authorities and advisory firms as well as of regular course programmes given in Amsterdam.

Prior to joining IBFD, Mr Gutiérrez was a legal adviser with the international legislation department of the Chilean tax administration (Servicio de Impuestos Internos, SII), which is responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation.

## Emily Muyaa

Emily Muyaa is a Chief of Capacity Development Unit in the United Nations (UN). Prior to joining the UN, Ms Muyaa was a managing senior in IBFD for Sub-Saharan Africa Knowledge Group. Ms Muyaa is a regular lecturer in international tax (including transfer pricing) training projects for African governments as well as courses organized by IBFD. She is also a Member of the UN Tax Committee Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing and a founding member of the Transfer Pricing Economists for Development (TPED).

Before joining IBFD in 2014, Ms Muyaa worked in the Transfer Pricing Division of the Large Taxpayers Office at the Kenya Revenue Authority. She holds a certificate in tax administration from the Kenya Revenue Authority Training Institute (now Kenya School of Revenue Administration), an undergraduate degree in law from the University of Nairobi, a postgraduate diploma in law from the Kenya School of Law and an LLM (Adv.) in international taxation from the International Tax Center at Leiden University, the Netherlands. During her LLM studies, Ms Muyaa also worked at the Transfer Pricing Division of EY Amsterdam.



## Giammarco Cottani

Giammarco Cottani is Director Global Tax Policy at Netflix, where he oversees all direct and indirect tax public policy-related issues the group faces in all the countries in which it operates. Previously, Mr Cottani was a partner of the international tax law firm Ludovici Piccone & Partners, where he coordinated the transfer pricing practice with regard to dispute prevention and resolution and complex audit assistance for large multinational enterprises.

## Hans Pijl

Hans Pijl joined IBFD as a Principal Associate in November 2021. Prior to that, Hans was a tax inspector at the Inspectorate Large Enterprises and was a partner at Andersen and Deloitte for more than 20 years. At the same time, he was a part-time judge in the Hague Tax Court of Appeals and a lecturer in international tax law at the universities of Lausanne, Leiden, Amsterdam and Vienna and at IBFD. Hans was the non-governmental expert in the United Nations sub-Group of Experts for the definition of the PE Article. He is a regular speaker and author on international tax law. Hans holds a linguistics (MA) and law (LLM, with honours) degree from Leiden University.

## Luis Nouel

Luis Nouel is Manager in the IBFD Africa, Middle East and Latin America Knowledge Group. Prior to joining IBFD he worked for the International Tax Services group of Ernst & Young in the Netherlands and in Venezuela focusing on corporate taxation and international tax planning for multinational corporations. He also worked for the Venezuelan tax authorities, where he was responsible for tax treaty negotiations as well as for drafting direct and indirect tax legislation, and provided legal support to the National Audit Office. Mr Nouel has a law degree and a specialization in Tax Law from the Catholic University Andrés Bello, and an advanced LLM in International Taxation from the University of Leiden, the Netherlands.

## Ridha Hamzaoui

Ridha Hamzaoui is Manager of the IBFD Africa-Middle East Knowledge Group. He is an expert on tax treaties for the United Nations Development Programme in the Middle East region. He has an LLM in International Tax Law from the International Tax Center, Leiden University and a specialized master's degree in tax law from the Tunisian University. He also graduated from the National School of Treasury in France where he successfully completed the postgraduate programme for Treasury inspectors. He has lectured for tax officials in Uganda, Algeria, Egypt, Jordan, UAE and Syria. Mr Hamzaoui is also a regular speaker in the Africa/Middle East region on international tax issues and an instructor for the IBFD open and in-house courses.

## Vanessa Arruda Ferreira

Vanessa Arruda Ferreira is a Principal Associate in the IBFD Latin American-Caribbean/African-Middle East Knowledge Group. She obtained an LLM degree in Tax Law at the University of Paris I – Panthéon-Sorbonne in 2007 and is now a PhD candidate at that University. Ms Arruda Ferreira is also a member of the Brazilian Bar. She has worked as an attorney at law for years in a law firm in Brazil, where she represented clients before courts in both individual and corporate tax matters.