

# IBFD Certificate Programme

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## Advanced Professional Certificate in International Taxation (APCIT)

(1 October 2022 – 31 March 2023)



## 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 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 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.
- A 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 transfer pricing, tax treaties and anti-abuse rules. As far as possible, the webinars will be updated to reflect the most current situation in international taxation.
- The webinars will cover important, evergreen topics that need to be considered by tax professionals in practice, as well as more recent international tax developments. As far as possible, the webinars on recent developments will have been 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 and interact with the tax experts.
- A 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

### **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 3 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](#)

*Followed by a case study-based assignment*

**Phase II – Webinars / Videos (recorded):** [NB: We constantly aim to improve our programme and keep the content updated with the latest developments, subsequently the list of webinars may be subject to change.]

**Corporate Tax**

- ▶ [Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era](#)
- ▶ [The Role and Future of Holding, Finance and IP Companies in International Tax Planning](#)
- ▶ Substance in International Tax Planning (*new – not yet available*)
- ▶ Taxation of Offshore Indirect Transfers (**video**)
- ▶ [The OECD Pillar 2: Focus on the GloBE rules](#)

**Transfer Pricing**

- ▶ OECD Transfer Pricing Guidelines and Areas of Controversies (*new – not yet available*)
- ▶ [Transfer Pricing and Substance Redefined](#)
- ▶ [Transfer Pricing, R&D and Intangibles Under Attack](#)
- ▶ [2020 Update to Transfer Pricing Guidelines on Financial Transactions](#)
- ▶ [The OECD Pillar 1: Latest developments and what lies ahead](#)

**Tax Treaties**

- ▶ [Practical Tax Treaty Application Post-BEPS](#)
- ▶ OECD/G20 BEPS Action 15 on Multilateral Instrument to Implement BEPS (MLI) (**video**)
- ▶ BEPS Action 14 – Effective dispute resolution under tax treaties (**video**)
- ▶ [Ensuring Beneficial Ownership Status](#)
- ▶ Treaty anti-abuse rules and corporate tax structuring (*new – not yet available*)

*Followed by a case study-based assignment*

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

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



## Programme Calendar

| Phase I: 1 October 2022 – 2 January 2023 |               |  |                               |                                     |
|--|---------------|--|-------------------------------|-------------------------------------|
| 3 online courses                         |               | 1. Fundamentals of Tax Treaties        | 2. International Tax Planning | 3. Fundamentals of Transfer Pricing |
| Case study - based assignment            | 19 Dec        | Case study 1 period starts             |                               |                                     |
|  | 2 Jan (incl.) | Participants return case study answers |                               |                                     |
|  | 17 Jan        | Feedback given (zoom session)          |                               |                                     |

| Phase II: 2 January – 17 February [NB: Webinars and videos may be subject to change] |                  |   |  |   |
|--|------------------|---|--|---|
| Webinars and videos  | Corporate Tax    | 1. Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era | 2. The Role and Future of Holding, Finance and IP Companies in International Tax Planning                | 3. Substance in international tax planning (new)      |
|  |                  | 4. Taxation of Offshore Indirect Transfers ( <b>video existing</b> )                                | 5. The OECD Pillar 2: Focus on the GloBE rules   |   |
|  | Transfer Pricing | 6. OECD TP Guidelines and areas of controversies (new)  | 7. Transfer Pricing and Substance Redefined  | 8. Transfer Pricing, R&D and Intangibles Under Attack |
|  |                  | 9. 2020 Update to Transfer Pricing Guidelines on Financial Transactions                             | 10. The OECD Pillar 1: Latest developments and what lies ahead   |   |
|  | Tax Treaties     | 11. Practical Tax Treaty Application Post-BEPS  | 12. OECD/G20 BEPS Action 15 on Multilateral Instrument to Implement BEPS (MLI) ( <b>video existing</b> ) | 13. Ensuring Beneficial Ownership Status              |
|  |                  | 14. Treaty anti-abuse rules and corporate tax structuring (new)                                     | 15. BEPS Action 14 – Effective dispute resolution under tax treaties ( <b>video</b> )                    |   |

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|-----------------------------|-------------|---|
| Case study-based assignment | 8 February  | <i>Case study 2 period starts</i>             |
|                             | 20 February | <i>Participants return case study answers</i> |
|                             | 28 February | <i>Feedback given (zoom session)</i>          |

| Phase III: 20 February – 31 March |                       |   |
|-----------------------------------|-----------------------|---|
| Study period                      |                       | <i>Self-study by participants</i>                   |
| Final assessment                  | 10 – 17 March (incl.) | <i>Final assessment (multiple-choice questions)</i> |
| Resit (if applicable)             | 24 – 31 March (incl.) | <i>Resit – Final assessment</i>                     |

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|-------------|------------------|--|
| Certificate | From 1 – 7 April | <b>Successful</b> participants will be awarded a personalized APCIT Certificate (to be personally downloaded from the learning platform) |
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