

CERTIFICATE PROGRAMME

# Advanced Professional Certificate in International Taxation

## Programme start date

1 April 2023

The programme is designed to be followed online over a 6-month period and consists of a selection of specifically designed IBFD online courses and webinars addressing corporate international taxation. You will be tested throughout the programme and encouraged to engage in active learning through quizzes, assignments, recommended readings and a final assessment.

Once the programme is completed, you will receive a professional certificate of acknowledgement from IBFD, a reputable international organization in the international tax community, to acknowledge that you have successfully completed a rigorous learning regime in corporate international taxation.

## Level

Intermediate

## Field of study

Taxes

## Completion requirements

To benefit from the learning experience for this training and obtain the certificate, completing all mandatory components is necessary. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.

## Certificate Programme Phases

### PHASE 1 | ONLINE COURSES | APRIL-MAY

#### Online Course

##### Cross-Border Corporate Tax Structuring

- › Introduction to cross-border corporate tax structuring
- › Tax structuring of holding and financing activities
- › Tax structuring of manufacturing and distribution activities
- › Tax planning of intangible property

#### Online Course

##### Tax Treaty Aspects of Corporate International Tax Structuring

- › Applying tax treaties to cross-border business activities
- › The role of tax treaties in international tax structuring
- › Eligibility to treaty benefits
- › Interpretation and dispute resolution

#### Online Course

##### Transfer Pricing Aspects of Corporate International Tax Structuring

- › The role of transfer pricing in international tax planning
- › Transfer pricing methodology in the OECD Transfer Pricing Guidelines
- › Applying the arm's length principle to intragroup transactions
- › Transfer pricing dispute and avoidance and resolution

### PHASE 2 | WEBINARS AND ASSIGNMENT | JUNE-JULY

*(Webinar titles are subject to change to reflect current international tax developments)*

#### Webinars on

##### Corporate Taxation

- › Permanent Establishment (PE) risks and opportunities in international tax structuring in the post-BEPS era
- › Post-BEPS holding, finance and IP Companies in international tax structuring
- › Substance requirements in post-BEPS international tax planning
- › Taxation of indirect asset transfers
- › OECD Pillar Two: Focus on the GloBE rules

#### Webinars on

##### Tax Treaties

- › Post-BEPS practical tax treaty application
- › MLI and its practical perspectives
- › Beneficial ownership and related controversies
- › Treaty anti-abuse rules and corporate tax structuring
- › Effective international tax dispute resolution

#### Webinars on

##### Transfer Pricing

- › OECD Transfer Pricing Guidelines and areas of controversy
- › Recent developments in transfer pricing
- › Transfer pricing, R&D and intangibles under attack
- › 2020 update to Transfer Pricing Guidelines on Financial Transactions
- › The OECD Pillar One: Latest developments and what lies ahead

PHASE 3 | WEBINARS, LIVE WORKSHOP AND FINAL ASSESSMENT | AUGUST-SEPTEMBER

**Webinars on  
Controversy Management**

- > Cross-border tax disputes and recent cases
- > Transfer pricing disputes and recent cases
- > Cross-border disputes and dispute resolution under OECD Pillar One and Pillar Two
- > Controversy management and transparency initiatives

**Live online Workshop**

- > Practical, complex, case study – group work

## Online Course Developers

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**Tatiana Amba**

DLA Piper | UK

# Programme Calendar

## PHASE 1

April – May 2023

<b>Online Courses</b>		1. Cross-border corporate tax structuring	2. Tax treaty aspects of corporate international tax structuring	3. Transfer pricing aspects of corporate international tax structuring
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## PHASE 2

June – July 2023 [NB: Webinars may be subject to change] Where a webinar is not yet recorded, the live broadcast date is shown and participants will be able to attend live, if they choose

<b>Webinars (pre-recorded)</b>	<b>Corporate Taxation</b>	1. Permanent Establishment risks and opportunities in international tax structuring in the post-BEPS era (Live broadcast - 18 April 2023)	2. Post-BEPS holding, finance and IP Companies in international tax structuring	3. Substance requirements in post-BEPS international tax planning	
		4. Taxation of indirect asset transfers	5. The OECD Pillar 2: Focus on the GloBE rules		
	<b>Tax Treaties</b>	6. Post-BEPS practical tax treaty application (Live broadcast - 6 April 2023)	7. MLI and its practical perspectives	8. Beneficial ownership and related controversies (Live broadcast - 4 May 2023)	
		9. Treaty anti-abuse rules and corporate tax structuring	10. Effective international tax dispute resolution (Live broadcast - 16 May 2023)		
	<b>Transfer Pricing</b>	11. OECD Transfer Pricing Guidelines and areas of controversy	12. Recent developments in transfer pricing (Live broadcast - 1 June 2023)	13. Transfer Pricing, R&D and intangibles under attack	
		14. 2020 update to Transfer Pricing Guidelines on Financial Transactions	15. The OECD Pillar 1: Latest developments and what lies ahead		
	<b>Case study assignment</b>	14 – 24 July (incl.)	<i>Case study assignment</i>		
		8 August	<i>Assignment feedback (live zoom session)</i>		

**PHASE 3**

August – September 2023

<b>Webinars</b>	<b>Controversy Management</b>	<ul style="list-style-type: none"> <li>&gt; Cross-border tax disputes and recent cases (Live broadcast - 13 July 2023)</li> <li>&gt; Transfer pricing disputes and recent cases (Live broadcast - 25 July 2023)</li> <li>&gt; Cross border disputes and dispute resolution under OECD Pillar 1 and Pillar 2 (Live broadcast - 22 August 2023)</li> <li>&gt; Controversy Management and Transparency Initiatives (Live broadcast - 3 August 2023)</li> </ul>
<b>Live Online Workshop</b>	5 September	<i>Practical, complex, case study – group work</i>
<b>Final assessment</b>	8-15 Sept. (incl.)	<i>Final assessment (multiple-choice questions)</i>
<b>Resit (if applicable)</b>	18-25 Sept. (incl.)	<i>Resit – Final assessment</i>
<b>Certificate</b>	Until 30 Sept. (incl.)	<b>Successful</b> participants can download their personalized APCIT Certificate from the learning platform

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