

PROGRAMME

# Principles of International Business Taxation (PIBT)

## Level

Introductory

## Field of study

Taxes

## Completion requirements

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

## Course Programme

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|-----------------|---|
| <b>Module 1</b> | <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>   |
| <b>Module 2</b> | <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>  |
| <b>Module 3</b> | <b>Basic rule permanent establishments</b> <ul style="list-style-type: none"><li>› The basic rule permanent establishment (PE)</li><li>› The relevance of the PE concept for developing countries</li><li>› Past, present and future of the PE concept</li></ul>  |
| <b>Module 4</b> | <b>Other types of permanent establishments</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>  |
| <b>Module 5</b> | <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>  |
| <b>Module 6</b> | <b>Final Assessment</b>   |
| <b>Module 7</b> | <b>Attribution of Profits to 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>  |
| <b>Module 8</b> | <b>Dividends, Interest, Royalties and Fees for Technical Services</b> <ul style="list-style-type: none"><li>› Dividends, interest, royalties and fees for technical services</li><li>› Classification of income under double taxation conventions</li><li>› The royalty definition in specific cases</li></ul>  |
| <b>Module 9</b> | <b>Anti-abuse Provisions on Dividends, Interest, Royalties and Fees for Technical Services</b> <ul style="list-style-type: none"><li>› Anti-abuse provisions on dividends, interest, royalties and fees for technical services</li><li>› Case law on beneficial ownership</li><li>› Beneficial ownership – discussion on the interpretation of beneficial ownership</li></ul> |

## Course Programme

### Module 10

#### Capital Gains

- > Capital Gains
- > Case law on indirect alienation of property
- > Cross-border indirect alienation of shares

### Module 11

#### Double tax relief

- > Elimination of double taxation
- > Double tax relief and tax sparing
- > Methods for the elimination of double taxation – selected issues

### Module 12

#### Principal Purpose Test

- > Principal purpose test
- > Principal purpose test – examples
- > Principal purpose test – discussion on practical issue

### Module 13

#### Final Assessment

## Course Developers

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