

## COURSE OVERVIEW

# Tailored Tax Courses

## Levels

Introductory, Intermediate, Advanced

## Field of study

- > International Taxation: Policies and Principles
- > Corporate Taxation
- > Transfer Pricing
- > Value Added Taxes
- > Integrity, Compliance and Auditing

## Intro text

We offer a wide range of tailored trainings to suit you and your organization's needs. Training a large group cost effectively has never been easier with our tailored tax courses specially designed for you that combine online training on standard tax topics with customised training on topics of your choice. These trainings can happen online, on-site or at a place of your choice. We combine globally accepted practices with country specific issues, delivered in a practical and interactive manner with the help of case studies and expert interviews.

Experienced instructors from all around the globe and various industries are chosen to deliver practical, skill-based and interactive training.

## Tailored Tax Courses

### International Taxation: Policies and Principles

Level	Course	Areas / Potential Topics
Introductory	Principles of International Taxation	<ul style="list-style-type: none"> <li>&gt; Domestic International Tax Principles</li> <li>&gt; Taxation of cross-border activities</li> <li>&gt; The role of tax treaties</li> <li>&gt; OECD Model vs UN Model</li> <li>&gt; Residence</li> <li>&gt; Permanent Establishment</li> </ul>
Introductory	International Tax Policy	<ul style="list-style-type: none"> <li>&gt; Economic theories</li> <li>&gt; Tax and Public Finance</li> <li>&gt; Revenue Forecasting</li> <li>&gt; Concept of Taxation</li> <li>&gt; Tax Reform</li> <li>&gt; Policy Principles</li> <li>&gt; Public Communication</li> <li>&gt; Legal Aspects</li> </ul>
Intermediate	Application of Tax Treaties	<ul style="list-style-type: none"> <li>&gt; Dual residents</li> <li>&gt; Permanent Establishments in cross-border business</li> <li>&gt; Cross-border services</li> <li>&gt; Characterization issues</li> <li>&gt; Digital economy and tax treaties</li> </ul>
Intermediate	Pillar Two: Tax Policy and Implementation Considerations	<ul style="list-style-type: none"> <li>&gt; BEPS 2.0, the Pillar 2 Blueprint and the OECD Model Rules and Commentary</li> <li>&gt; Discussion on the technical details of the Model Rules: Scope, Charging Provisions, Administration</li> </ul>
Intermediate	Legal Drafting	<ul style="list-style-type: none"> <li>&gt; Requirements of tax legislation</li> <li>&gt; Key elements of any tax law</li> <li>&gt; Structuring of legislation – primary vs secondary</li> </ul>

Level	Course	Areas / Potential Topics	
Intermediate / Advanced	Tax Treaties Negotiations	<ul style="list-style-type: none"> <li>&gt; Treaty Scopes and Definitions</li> <li>&gt; Treaty text – Business Income</li> <li>&gt; Treaty text – passive income</li> <li>&gt; Treaty text – personal income</li> <li>&gt; Treaty text – other categories of income</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Elimination of Double Taxation</li> <li>&gt; Special Provisions</li> <li>&gt; UN Model</li> <li>&gt; The negotiations process</li> <li>&gt; Simulation Process</li> </ul>
Advanced	Workshops on Tax Treaties	<ul style="list-style-type: none"> <li>&gt; Current developments on Pillar 1 and Pillar 2</li> <li>&gt; Permanent Establishments and profit attribution</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Triangular cases</li> <li>&gt; Treaty entitlement and anti-abuse rule</li> </ul>

## Corporate Taxation

Level	Course	Areas / Potential Topics	
Introductory	Principles of International Tax Planning	<ul style="list-style-type: none"> <li>&gt; Introduction to international tax planning</li> <li>&gt; Post-BEPS considerations, including Pillar 1 and Pillar 2</li> <li>&gt; The role of tax treaties and transfer pricing principles</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Use of holding companies Financing structures</li> <li>&gt; Supply chain structuring</li> <li>&gt; Structuring of intangibles activities</li> </ul>
Intermediate	Practical Aspects of International Tax Planning	<ul style="list-style-type: none"> <li>&gt; International tax planning techniques: holding and financing structures</li> <li>&gt; Anti-abuse rules in international tax structuring</li> <li>&gt; International tax planning and the arm's length principle</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Substance considerations in international tax structuring</li> <li>&gt; Global supply chain structuring – procurement, manufacturing, distribution and services</li> <li>&gt; Intangibles in international tax planning</li> </ul>
Intermediate / Advanced	Selected Issues in International Tax Structuring	<ul style="list-style-type: none"> <li>&gt; Structuring of digital businesses</li> <li>&gt; Impact of COVID-19 pandemic on international tax structuring</li> <li>&gt; Exit taxation in international tax structuring</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Hybrids and international tax structuring Permanent establishments in international tax structures</li> <li>&gt; International tax structuring and Pillar 2 developments</li> </ul>
Intermediate/ Advanced	Cross-border Dispute Resolution	<ul style="list-style-type: none"> <li>&gt; Cross border tax disputes in international tax structuring</li> <li>&gt; Transfer pricing controversies</li> <li>&gt; Anti-abuse rules and cross-border controversies</li> <li>&gt; Mutual agreement procedures</li> <li>&gt; Advanced pricing agreements</li> </ul>	<ul style="list-style-type: none"> <li>&gt; ICAP and alternative dispute resolution mechanisms</li> <li>&gt; The role of mandatory arbitration</li> <li>&gt; Advanced</li> <li>&gt; 1 to 2 days</li> <li>&gt; Workshops in Corporate Tax Structuring</li> </ul>

Level	Course	Areas / Potential Topics
Advanced	Workshops in Corporate Tax Structuring	<ul style="list-style-type: none"> <li>&gt; Practical application of the OECD Multilateral Instrument</li> <li>&gt; Structuring of private equity investment funds</li> </ul>
Advanced	Impact of Minimum Taxation (Pillar Two) on Corporate Tax Structuring	<ul style="list-style-type: none"> <li>&gt; Structuring of real estate investments</li> <li>&gt; Anti-abuse rules and international tax planning</li> </ul>
Advanced	Impact of Minimum Taxation (Pillar Two) on Corporate Tax Structuring	<ul style="list-style-type: none"> <li>&gt; Pillar 2 and technical details of the OECD Model Rules and Commentary</li> <li>&gt; Impact assessment of the OECD Model Rules</li> </ul>
Advanced	Impact of Minimum Taxation (Pillar Two) on Corporate Tax Structuring	<ul style="list-style-type: none"> <li>&gt; Practical examples and potential responses</li> <li>&gt; Post-Pillar 2 corporate tax structuring – what's next?</li> </ul>

## Transfer Pricing

Level	Course	Areas / Potential Topics
Intermediate	Transfer Pricing for Professionals	<ul style="list-style-type: none"> <li>&gt; Importance of TP policies for MNEs</li> <li>&gt; TP and Supply Chain</li> <li>&gt; TP and Intra-group Financing</li> <li>&gt; TP and Intra-group Services</li> <li>&gt; TP and Intangibles</li> </ul>
Intermediate	Transfer Pricing and Intra-group Financing	<ul style="list-style-type: none"> <li>&gt; TP Adjustments and Customs Considerations</li> <li>&gt; Benchmarking and Valuation</li> <li>&gt; Managing TP compliance obligations</li> <li>&gt; Managing TP Disputes</li> <li>&gt; MAP and APAs</li> </ul>
Intermediate	Transfer Pricing and Intra-group Financing	<ul style="list-style-type: none"> <li>&gt; An Area of Growing Controversy</li> <li>&gt; Treasury Function within a Multinational Enterprise</li> </ul>
Intermediate	Transfer Pricing and Intra-group Financing	<ul style="list-style-type: none"> <li>&gt; 2023 OECD Transfer Pricing Guidelines – Chapter X</li> <li>&gt; Intercompany Loans Cash Pooling</li> <li>&gt; Guarantees</li> </ul>
Advanced	Transfer Pricing Masterclass	<ul style="list-style-type: none"> <li>&gt; Case Study: Intra-Group Services</li> <li>&gt; Case Study: Manufacturing and Distribution Activities</li> <li>&gt; Case Study: Financial Activities</li> </ul>
Advanced	Transfer Pricing Masterclass	<ul style="list-style-type: none"> <li>&gt; Case Study: R&amp;D Activities and IP Ownership</li> <li>&gt; Case Study: Migration of IP and Valuation</li> <li>&gt; Case Study: APAs</li> <li>&gt; Case Study: MAP</li> </ul>
Advanced	Transfer Pricing and Substance Masterclass	<ul style="list-style-type: none"> <li>&gt; Workshop on Value Chain Analysis</li> <li>&gt; Workshop on Transfer Pricing and Digitalization</li> <li>&gt; Workshop on Managing Transfer Pricing Controversies</li> </ul>
Advanced	Transfer Pricing and Substance Masterclass	<ul style="list-style-type: none"> <li>&gt; Case Study: Intangibles Case Study: Services</li> <li>&gt; Case Study: Intra-Group Financing</li> <li>&gt; Case Study: Transfer Pricing and Supply Chain</li> <li>&gt; Case Study: Dispute Resolution</li> </ul>
Advanced	Transfer Pricing and Intra-Group Financing Masterclass	<ul style="list-style-type: none"> <li>&gt; Case Study: Loans</li> <li>&gt; Case Study: Cash Pooling</li> </ul>
Advanced	Transfer Pricing and Intra-Group Financing Masterclass	<ul style="list-style-type: none"> <li>&gt; Case Study: Guarantees</li> <li>&gt; Case Study: Captive Insurance</li> </ul>

## Value Added Taxes

Level	Course	Areas / Potential Topics	
Introductory	Fundamentals of Value Added Tax	<ul style="list-style-type: none"> <li>&gt; Basic characteristics of credit invoice VAT system</li> <li>&gt; Taxable supplies – Goods and services</li> <li>&gt; Taxable Persons</li> <li>&gt; Taxable Activities</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Place of Supply – Goods and Services</li> <li>&gt; Deduction and Recovery of Input Tax</li> <li>&gt; Immovable Property</li> <li>&gt; Exemptions</li> <li>&gt; Special Schemes</li> <li>&gt; Administrative Elements and Fraud</li> </ul>
Intermediate	Selected Issues in European Value Added Tax	<ul style="list-style-type: none"> <li>&gt; Recent developments in VAT</li> <li>&gt; Cross-border B2B services</li> <li>&gt; Right to deduct input VAT</li> <li>&gt; Intra-community supplies</li> <li>&gt; Triangular transactions</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Digital economy and digital platform</li> <li>&gt; VAT grouping</li> <li>&gt; VAT aspects of promotional activities</li> <li>&gt; European VAT disputes and ECJ cases</li> </ul>
Intermediate	Global VAT	<ul style="list-style-type: none"> <li>&gt; Basic Principles of VAT / GST</li> <li>&gt; Developments in EU VAT</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Countries Experiences</li> <li>&gt; General trends</li> </ul>
Intermediate	Introduction to GCC VAT	<ul style="list-style-type: none"> <li>&gt; General Introduction to the GCC VAT</li> <li>&gt; Taxable Persons</li> <li>&gt; Taxable Amounts and Activities</li> <li>&gt; Exemption Zero-rate transactions</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Administrative Obligations</li> <li>&gt; Special Schemes</li> <li>&gt; International Goods and Services</li> <li>&gt; Interstate Supplies</li> </ul>
Advanced	VAT Master Class	<ul style="list-style-type: none"> <li>&gt; Case Study: Manufacturing and selling activities</li> <li>&gt; Case Study: Immovable property transactions</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Case Study: Online supplies of digital goods and services</li> <li>&gt; VAT optimisation</li> <li>&gt; VAT and holding companies</li> </ul>

## Additional Courses Specific To Governments: Integrity, Compliance and Auditing

Level	Course	Areas / Potential Topics	
Introductory	Enhancing Tax Compliance	<ul style="list-style-type: none"> <li>&gt; Concept of Compliance</li> <li>&gt; Types of Audit</li> <li>&gt; Risk Assessment</li> <li>&gt; Administrative Sanctions</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Debt Collection</li> <li>&gt; Cooperative compliance/ Tax Control</li> </ul>
Intermediate	Auditing High Net Worth Individuals (HNWI)	<ul style="list-style-type: none"> <li>&gt; Tax Issues Related to HNWI</li> <li>&gt; The Role of Facilitators</li> <li>&gt; Auditing HNWI</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Special Risk Groups</li> <li>&gt; The Use of Offshore World</li> <li>&gt; Exchange of Information</li> </ul>

Level	Course	Areas / Potential Topics
Intermediate	Anti-Money Laundering	<ul style="list-style-type: none"> <li>&gt; Understanding the basics</li> <li>&gt; Shadow and cash economy/ origin illicit flows</li> <li>&gt; Different methods</li> <li>&gt; The fight against money laundering</li> </ul> <ul style="list-style-type: none"> <li>&gt; Money laundering and non-compliance</li> <li>&gt; Money laundering specific sectors (real estate)</li> </ul>
Intermediate	Dispute Resolution in Tax Matters	<ul style="list-style-type: none"> <li>&gt; Certainty and Disputes – Legal Writing</li> <li>&gt; Mediation</li> <li>&gt; Advance Pricing Agreements / Advanced Tax Rulings</li> <li>&gt; Cooperative compliance/ Tax Control Framework</li> </ul> <ul style="list-style-type: none"> <li>&gt; Objection and Appeal</li> <li>&gt; MAP and Arbitration</li> <li>&gt; Objection and Appeal</li> </ul>
Intermediate	Integrity	<ul style="list-style-type: none"> <li>&gt; Theoretical framework</li> <li>&gt; The case of vulnerability: price, power abuse, non-integrity, disguise, cover up, behaviour, culture</li> <li>&gt; Dilemma issues</li> </ul>

**IBFD Head Office**

Rietlandpark 301  
 1019 DW Amsterdam  
 P.O. Box 20237  
 1000 HE Amsterdam  
 The Netherlands  
 Tel.: +31-20-554 0100 (GMT+1)  
 Email: info@ibfd.org

**International Online Tax Courses**

Tel.: +31-20-554 0181  
 Email: onlinecourses@ibfd.org

**Online certification programmes**

Tel.: +31-20-554 0157  
 Email: certification@ibfd.org

**Tailored Tax Courses**

Tel.: +31-20-554 0160  
 Email: tailoredcourses@ibfd.org

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