

Navigating Selected Issues in International Taxation and Transfer Pricing

Kigali| 26 – 27 May 2025

Overview and Learning Objectives

We are delighted to present the fifth edition of our Masterclass on Navigating Selected Issues in International Taxation and Transfer Pricing. The course will provide a unique learning platform for African tax practitioners and will precede the IBFD CSAT Africa Tax Symposium. It is axiomatic that the international tax order has been changing steadily and rapidly as several tax developments have been and are being undertaken at global, regional and national levels, with the corollary being that professionals need continuous updates to stay in the loop. The implementation of some international tax aspects is also causing practical challenges for tax practitioners and tax administrations alike. This two-day intermediate-level course will, therefore, provide participants with a platform to learn, share and debate the most pressing issues in international taxation and transfer pricing. A brief overview is set out below.

This two-day intermediate-level course aims to provide African tax professionals with practical and comprehensive coverage of the most important issues in international taxation and transfer pricing. A brief outline of the objectives per day are set out below.

Field of Study

Taxes

Who Should Attend?

The course is suitable for professionals, such as tax managers and directors, in-house tax and accounting specialists, practitioners in tax advisory firms and government officials/experts who deal with international tax or transfer pricing in Africa and wish to gain a deeper technical understanding of relevant domestic tax law, tax treaties and transfer pricing developments.

Course Level and Prerequisites

This is an intermediary level course. Participants taking this course will be expected to have a good understanding of at least one national tax system, transfer pricing and the fundamentals of tax treaties.

After completing this course, participants will be able to:

- *define the importance of current developments in international taxation and transfer pricing to their daily practices*
- *comprehend the practical implementation of Pillar Two global minimum tax rules and the impact on foreign investment flows and its resulting effect on tax practices in Africa*
- *analyse key considerations, practical challenges and future trends regarding the application of the global minimum tax rules*
- *identify and define current trends and challenging issues regarding taxation of the digitalized economy*
- *evaluate characteristic features and key considerations on the taxation of capital gains and indirect transfer of assets under domestic law and tax treaties*
- *apply the best strategies in selecting comparables for transfer pricing analyses and define key considerations to avoid tax risks and prevent disputes*
- *differentiate various ways and techniques of dealing with practical tax cases*

Day 1

09.00 -09.20 **Welcome and IBFD introduction**

09.20 -10.45 **Current issues in international taxation and transfer pricing around the globe**

- ▶ Current progress on Pillar One and Pillar Two
 - ▶ Pillar One –
 1. status of Amount A and potential alternatives;
 2. implementation of Amount B
 - ▶ Pillar Two –
 1. global minimum tax implementation status;
 2. progress on the subject-to-tax rule (STTR)
- ▶ Highlights on major UN tax initiatives
 - ▶ Key updates on the UN Model Double Taxation Convention
 - ▶ Taxation of the extractive industries
 - ▶ Taxation issues related to the digitalized and globalized economy
 - ▶ Practical TP guidance on agricultural products and pharmaceuticals industry and APA
 - ▶ UN Tax Framework Convention – what does it mean for Africa?
- ▶ Other major tax-related developments in Africa

10:45 -11.15 *Break – Refreshments*

11.15 -12.45 **Pillar Two – global minimum tax: Practical implementation and key insights**

- ▶ Overview of the global minimum tax (GMT) rules
- ▶ Scope and order of application of the GMT rules (QDMTT, IIR and UTPR)
- ▶ DMTT, QDMTT and QDMTT Safe Harbour
- ▶ key insights in the African context

12.45 -13.45 *Lunch*

13.45 -15.15 **Pillar Two – GMT: Key considerations, challenges and compliance issues from an African perspective**

- ▶ post-GMT scenario: Impact of GMT on tax competition and tax authorities
- ▶ potential areas of disputes and prevention and resolution mechanisms
- ▶ relevant compliance issues in view of taxpayer and tax authorities

15.15-15.45 *Break – Refreshments*

15.45-17.00 **Taxation of the digitalized economy: Emerging trends and key challenges in the African Context**

- ▶ What are the issues at stake?

- ▶ Tax options based on salient features of the digitalized economy
- ▶ Current practices in Africa
- ▶ Challenges and the way forward

Day 2

9.00-10.45 **Taxation of capital gains and offshore indirect transfers: Current trends and challenges**

- ▶ Taxation of capital gains on direct transfer of assets
- ▶ Taxation of capital gains on indirect offshore transfers
- ▶ Selected key court cases and lessons

10.45 -11.15 *Break – Refreshments*

11.15 -12.45 **Selection of relevant comparables in transfer pricing analysis: Practical hurdles and winning strategies**

- ▶ Key features of comparables in TP analyses
- ▶ Trends in searching for and selecting relevant comparables
- ▶ Practical challenges
- ▶ Selected court cases and lessons

12.45 -13.45 *Lunch*

13.45 -15.15 **Case Studies**

15.15 -15.45 *Break – Refreshments*

15.45 -17.00 **Case Studies ... continue**