

Tailored Tax Course topics

Tax Treaties

Corporate

Introductory

- Introduction to tax treaties
- Application of tax treaties

Introductory or Intermediate

- Residence
- Permanent establishment concept
- Attribution of profits to PEs
- Investment and real estate income
- Payments for technology
- Treaty characterization issues
- Non-discrimination
- Triangular cases
- Partnerships and hybrid entities
- Anti-avoidance provisions and treaty abuse
- E-commerce issues

Advanced Workshops

- Permanent establishments
- Attribution of profits to PEs
- Residence and dual residence
- Partnerships
- Triangular cases
- Recent case law on tax treaties

Individuals (with focus on expatriates)

- Residence
- Employment income
- Pensions
- Private capital (passive income received by individuals)
- Emigration/immigration issues
- Employee stock options
- Taxation of high net worth individuals

Indirect Tax

Introductory

- Introduction to European value added tax
- Special schemes
- Taxable amounts, tax rates and exemption
- Deductibility of input VAT
- Imports and exports
- Intra-Community trade

Intermediate

- Current issues in the field of VAT
- Place of supply of services (new rules from 2010)
- Financial services
- Immovable property
- E-commerce
- Transfer pricing and VAT

Corporate Taxation

Introductory or Intermediate

- Introduction to tax treaties
- Application of tax treaties
- Introduction to international tax planning
- Treaty aspects of international tax planning
- Transfer pricing aspects of international tax planning
- OECD Action Plan on Base Erosion and Profit Shifting
- Tax structuring through debt and other financing activities
- Tax structuring through hybrid entities
- Tax planning for holding activities
- Tax planning for intangibles
- Substantive tax planning – business restructuring
- Substance requirements in tax planning
- Hybrid financial instruments
- Derivatives
- Anti-avoidance rules
- Oil and gas taxation

Advanced Workshops

- International tax planning
- Hybrid financial instruments
- Derivatives

Transfer Pricing

Introductory

- OECD Transfer Pricing Guidelines for Multinational Enterprises
- Article 9 of the OECD Model
- Transfer pricing methods
- Comparability
- Documentation
- Administrative aspects
- Latest developments

Intermediate

- Transfer pricing and business restructuring
- Intangibles
- Intra-group services
- Cost contribution arrangements
- Intra-group finance
- Indirect taxes and transfer pricing
- Transfer pricing for branches and permanent establishments
- Transfer pricing risk management
- Transfer pricing aspects of international tax planning

EU Tax Law

Introductory or Intermediate

- EU direct tax directives (Parent-Subsidiary Directive, Interest and Royalties Directive, Merger Directive)
- EU fundamental freedoms and non-discrimination principles
- ECJ case law on corporate taxation
- The role of EU law in corporate tax planning