Tailored Tax Course topics

**Corporate Taxation**

**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

**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

**EU Tax Law**

**Introductory or Intermediate**
- EU fundamental freedoms and non-discrimination principles
- ECJ case law on corporate taxation
- The role of EU law in corporate tax planning

**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

**For more info contact us at taxcourses@ibfd.org**