



IBFD Certificate Programme **Advanced Professional** **Certificate in International** **Taxation (APCIT)**

1 October 2020 – 31 March 2021

Overview and learning objectives

The IBFD Advanced Professional Certificate in International Taxation (APCIT) is a unique qualification for tax professionals who wish to be able to manage cross-border operations effectively, retain their competitive edge in international taxation and ultimately be recognized globally as professional experts in international taxation.

The programme is designed to be followed online over a 6-month period, and consists of a selection of IBFD online courses and webinars. Once the programme is completed as a whole, you will receive a professional certificate of acknowledgement from IBFD, as a reputable international organization, that you have followed a rigorous learning regime in international taxation and hence recognition by the international tax community.

The programme will last for 6 months, and in general will start on either 1 April or 1 October each year. The programme consists of the following 3 phases, guiding you from an introductory to an advanced practical level:

[See programme calendar below for study timetable]
Phase I – Online courses <ul style="list-style-type: none">• This phase will develop core international tax skills. It will cover the basics of tax treaties, tax planning techniques and the 2017 OECD Transfer Pricing Guidelines. It will introduce international taxation as well as give a solid foundation on which to base your professional career in this field.• The case study-based assignment will help put into practice the knowledge gained so far.
Phase II – Recorded webinars <ul style="list-style-type: none">• This phase will cover the most pressing issues of international taxation, related to cross border tax optimization and anti-abuse rules. As far as possible, the webinars will be updated to reflect the most current situation in international taxation.• The case study-based assignment will help put into practice the knowledge gained so far.
Phase III – Live webinar – 23 February 2021 <ul style="list-style-type: none">• This phase will feature a live interactive webinar on current issues of international taxation with the opportunity for participants to raise questions on tax-technical issues that have arisen in the course of the programme.
Final assessment <ul style="list-style-type: none">• Multiple choice test, online.

After following the certificate programme, you will be equipped to:

- Contribute meaningfully to a company's international tax strategy
- Translate a global or regional tax strategy into domestic jurisdictions where business is conducted
- Undertake tax planning responsibilities in a wider geographical area and propose tax-effective business structures and operations
- Identify, address and control tax and transfer pricing risks arising from selected cross-border transactions
- Understand the implications of recent international tax developments in the post-BEPS era
- Prepare impact assessments and ensure that a business's corporate structure, position and transactions are BEPS-proof
- Proactively support the business functions and business line managers from a tax and transfer pricing point of view, and assist CFOs, directors, accountants and other peers in respect to the tax implications of business structures and transactions

1 October 2020 – 31 March 2021

Who should participate

The programme is especially suited to tax professionals who wish to gain a comprehensive and practical understanding of the ever-changing world of international taxation, specifically in the areas of tax treaties, transfer pricing and international tax planning, and who wish to receive a certification of their knowledge on international taxation.

Prerequisites (for guidance only)

- Demonstrated education in tax, international tax, finance, economics, law, accounting or any relevant, related field
- At least 2 years of relevant work experience in tax or fiscal affairs in either the private or governmental sector

Advance preparation

No advance preparation is needed for the programme.

Phase I - Online Courses:

- ▶ Fundamentals of tax treaties
- ▶ International tax planning
- ▶ Fundamentals of transfer pricing

Case study-based assignment

Phase II - Webinars (recorded): [nb: webinars may be subject to change]

- ▶ [Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era](#)
- ▶ [Ensuring Beneficial Ownership Status](#)
- ▶ [Taxation of Capital Gains and Offshore Indirect Transfers](#)
- ▶ [Practical Tax Treaty Application Post-BEPS](#)
- ▶ Global Tax Reform and Digital Taxation (not yet available)
- ▶ [The Role and Future of Holding, Finance and IP Companies in International Tax Planning](#)
- ▶ [Understanding the Multilateral Instrument \(MLI\)](#)
- ▶ [EU Anti-Tax Avoidance Directive \(ATAD\) Alert](#)
- ▶ [DAC6 EU Mandatory Disclosure Rules: A New Level of Transparency](#)
- ▶ [Transfer Pricing and Substance Redefined](#)
- ▶ [Transfer Pricing and Value Chain Restructuring](#)
- ▶ [Transfer Pricing Aspects of Intra-Group Services](#)
- ▶ [Transfer Pricing, R&D and Intangibles Under Attack](#)
- ▶ [2020 Update to Transfer Pricing Guidelines on Financial Transactions](#)

Case study-based assignment

Phase III - Webinar (live):

- Current issues of international taxation

Final assessment: online multiple choice test

Programme Calendar

Phase I – 1 October 2020 – 4 December 2020				
3 online courses	1 Oct – 15 Nov	1. Fundamentals of Tax Treaties	2. International Tax Planning	3. Fundamentals of Transfer Pricing
Case study-based assignment	16 November	Case study period starts		
	22 November	Participants return case study answers		
	By 4 December	Feedback given		
Phase II – 5 December 2020 – 21 February 2021 <i>[nb: webinars may be subject to change]</i>				
Webinars	5 Dec – 17 Jan 2021	1. Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era	2. Ensuring Beneficial Ownership Status	3. Taxation of Capital Gains and Offshore Indirect Transfers
		4. Practical Tax Treaty Application Post-BEPS	5. Global Tax Reform and Digital Taxation	6. The Role and Future of Holding, Finance and IP Companies in International Tax Planning
		7. Understanding the MLI	8. EU Anti-Tax Avoidance Directive (ATAD) Alert	9. DAC6 EU Mandatory Disclosure Rules: A New Level of Transparency
		10. Transfer Pricing and Substance Redefined	11. Transfer Pricing and Value Chain Restructuring	12. Transfer Pricing Aspects of Intra-Group Services
		13. Transfer Pricing, R&D and Intangibles Under Attack	14. 2020 Update to Transfer Pricing Guidelines on Financial Transactions	
Case study-based assignment	18 January	Case study period starts		
	24 January	Participants return case study answers		
	By 5 February	Feedback given		
Study period	6-21 February	Self-study by participants		
Phase III – 22 February – 31 March 2021				
Live webinar	23 February	Current Issues of International Taxation		
Study period	24 Feb – 7 March	Self-study by participants		
Final assessment	8-14 March	Final assessment <i>(multiple choice questions)</i>		
Resit (if applicable)	18-21 March	Resit – Final assessment		
Certificate	From 31 March	Certificate awarded		