IBFD Online Course: Fundamentals of Tax Treaties

**Learning objectives**
After completing this course you will be able to:

- List the three levels of international tax environment
- Differentiate between active and passive income, source and residence taxation and juridical and economic double taxation
- Determine the operation of double tax treaties by identifying and applying their main rules on allocation of taxing rights and thresholds for source taxation
- Note the key features of double tax relief under double tax treaties and model tax conventions
- Define and apply the exemption and the credit method for double tax relief
- Describe the main differences between the OECD and the UN Model Tax Conventions
- Identify the key stages of double tax treaty negotiations
- Delineate the scope of tax treaties

**Pre-requisites**
This course covers, in detail, the fundamental concepts relating to tax treaties. It is highly recommended for participants with no/limited knowledge of tax treaties, or those with experience in domestic international taxation, who are looking to better understand the role of tax treaties. The course is further suitable for those who have previous experience with tax treaties, who wish to acquire a more thorough understanding. While knowledge/experience in international tax is not a pre-requisite for this course, participants will benefit from having a basic knowledge of the domestic tax law of at least one country, in particular as it relates to cross-border situations.

**Study time**
Audio lessons: 3.5 hours
Self study: 11 hours (includes short video interview with international tax experts)
Further reading (optional): 9 hours

**Advanced preparation**
No advanced preparation is necessary. All required study material is provided in the online course.

**Course program**

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Lesson 5a:
The making of tax treaties
- Life of tax treaties
- Protocols
- Other treaty-related documents
- Some traps for the unwary
- Policy considerations
- Negotiation process

Lesson 5b:
Eligibility to treaty benefits
- Conditions for the application of a treaty – personal scope, material scope, territorial scope, temporal scope
- Administrative requirements

Lesson 6:
Revision Quiz
- Revise key concepts

Lesson 7a:
Case Studies
- 3 Case studies covering the application of tax treaties

Lesson 7b:
Interpretation and dispute resolution
- Sources for treaty interpretation
- Status of commentaries to model conventions
- Dispute resolution

Lesson 8a:
Policy considerations
- Source state concerns
- Investment, and the return on investment
- Residence state concerns
- Deferral and CFC regimes
- Harmful tax competition
- Double tax relief - CIN and CEN
- Treaty shopping

Also included in this course: A round table discussion on “the wider issues of international tax”
- Prof. Wim Wijnen, Counsel to the Director of the IBFD Knowledge Centre
- Prof. Jan de Goede, Senior Principal, Tax Knowledge Management and Director of Knowledge Centre, IBFD
- Emma Barrögård, Senior Research Associate at IBFD Tax Services

How to register:
To register for an IBFD online course, please visit www.ibfd.org or contact onlinecourses@ibfd.org