



## PRESS RELEASE

FOR IMMEDIATE RELEASE

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### **IBFD makes international tax training border free with the launch of ITA Online**

The IBFD International Tax Academy, leading provider of international tax law training, is pleased to announce the launch of the first series in its new online training solution: ITA Online – Tax Treaty Series.

ITA Online is an interactive online training solution, developed by the International Tax Academy in collaboration with international tax experts. Accessible from any computer with an internet connection, ITA Online aims at dispensing high-quality international tax training to tax professionals all over the world, including those located in countries usually affected by limited access to international taxation education.

#### **Why launch ITA Online?**

Arcotia Hatsidimitris, Head of the IBFD International Tax Academy, says: “We have observed an increasing number of ITA Course participants coming from the BRIC countries in the past 5 years, in particular from China and Brazil. These participants expressed their desire to get training delivered at home or at their workplace. We have already taken their request on board in our existing ITA Courses and ITA Inhouse offering, and launching ITA Online completes our capability in delivering international tax training anywhere in the world.”

#### **Tax treaties: the foundations of international taxation**

The first ITA on-line series focuses on tax treaties, due to the fundamental role they play in international direct taxation. Joanna Wheeler, Senior Principal Academic Group at IBFD and architect of this first series, says: “A well-functioning system of taxation is necessary for every country that wants good economic relations with the rest of the world. A good tax treaty network is a vital element of that system, but that alone is not enough – it is also essential that the country has a critical mass of professionals, both in government and in the advisory sector, who understand the issues, so that the system can develop in a healthy way. With the Tax Treaty Series we aim to provide the tools for the tax profession worldwide to build up this core of expertise. The series starts with the basics but, after the introduction, each course is substantial enough to take the student to a solid level of understanding.”

#### **More tax treaties concluded by more countries**

The total number of income tax treaties signed in the world has soared in the past 20 years to reach over 3,000 in 2009. According to IBFD’s *Tax Treaties Database*, the number of income tax treaties signed by the 30 OECD Members still reaches over 44% of the total number of income tax treaties signed in the world by 2009. However, this proportion shows a clear decreasing pattern in the last 20 years. More interestingly, the growth of income tax treaties signed by the 30 OECD Members is now inferior to the total growth of income tax treaties signed by all countries in the world. As an example, Vietnam had signed 34 treaties by 1979 and 51 by 2009 hence increasing its number of signed treaties by 50% within the last 10 years. By comparison, France had signed respectively 149 and 155 treaties by these same years, increasing by 4%. Other examples include China (69, 99, corresponding to an increase of 43%) or India (91, 106, corresponding to an increase of 16%).

The way the global volume of tax treaties evolves is a natural consequence of the trends observed in the past 5 years in foreign direct investment. According to the UNCTAD<sup>1</sup> FDI/TNC Database, the proportion of outbound foreign direct investment coming from developing economies relative to the world total has grown from 8% in 2003 to 12.68% in 2007. Joanna Wheeler comments: “Countries that used to be only on the receiving end of

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<sup>1</sup> United Nations Conference on Trade and Development



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investment are now seeing more two-way traffic in their economy. As their economic relations expand, it is a logical step for them to conclude tax treaties with their new trade partners.”

### **Delivering international tax training to a worldwide audience**

The ITA Online developers’ special focus was to train students to become skilled professionals with an awareness of current international issues. Each course uses a structured combination of audiovisual lessons, reading and research assignments, case studies and tests to provide instruction in the underlying principles and the practical issues. In addition, video interviews and panel discussions with renowned tax experts from around the world give the students a feel for the wider policy issues, beyond the technicalities.

Finally, with an international audience in mind, ITA Online is well suited for tax professionals for whom English is a second language. Trainees can listen to each lesson as many times as they require and read the script while listening to the lesson. They also have access to IBFD’s *International Tax Glossary*, helping them wherever a concept needs to be clarified.

For more information, please contact:

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Or view *ITA Online – Tax Treaty Series* on our website: [www.ibfd.org/ITA\\_Online](http://www.ibfd.org/ITA_Online)

IBFD is a leading provider of cross-border tax expertise. Operating as an independent foundation, IBFD serves Fortune 500 companies, governments, international consultancy firms and tax advisers. Renowned as the authoritative portal for cross-border tax expertise, IBFD utilizes its Knowledge Centre and global network of tax experts to remain at the forefront of global tax information.

The International Tax Academy (ITA) was established by IBFD in 1989, and is recognized worldwide as a reputable learning centre in the field of international taxation. ITA’s goal is to provide in-depth, up-to-date training on international tax and other specialized topics.