Double Taxation Relief & Tax Credit Mechanisms Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Double Taxation Relief & Tax Credit Mechanisms Training Course provides an in-depth and practical understanding of how double taxation arises and the key strategies used to eliminate or minimize its impact. It explores the fundamental principles underlying international taxation, including residence and source-based taxation, as well as the allocation of taxing rights between different jurisdictions. The course delves into the operation of tax treaties and how they are designed to prevent the same income from being taxed twice.

Participants will gain hands-on knowledge of the various relief mechanisms available, such as foreign tax credits, exemptions, and treaty-based relief provisions. Special emphasis is placed on the practical application of these methods in both individual and corporate contexts, highlighting how multinational enterprises can structure their cross-border transactions efficiently to ensure optimal tax outcomes. The course also examines the role of competent authority procedures, mutual agreement processes, and international dispute resolution mechanisms in addressing conflicts that arise between tax administrations. By the end of the training, participants will possess the analytical and practical skills necessary to interpret tax treaties, apply credit systems, and manage double taxation issues effectively within a global tax framework.

Programme Curriculum

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Course Objectives

By the end of the course, participants will be able to:

1. Understand the causes and implications of double taxation in cross-border transactions.
2. Interpret and apply tax treaty provisions to prevent double taxation.
3. Analyze the credit and exemption methods of double taxation relief.
4. Evaluate tax credit limitations under domestic and international tax laws.
5. Apply principles of treaty interpretation and mutual agreement procedures.
6. Develop strategies to optimize tax positions through effective use of treaties.
7. Understand OECD and UN Model Treaty frameworks.
8. Identify and manage risks related to tax treaty abuse and BEPS implications.
9. Use foreign tax credit systems to enhance compliance and reduce exposure.
10. Assess the role of tax information exchange in treaty enforcement.
11. Implement double taxation relief strategies in corporate tax planning.
12. Understand relief procedures under unilateral and bilateral arrangements.
13. Apply dispute resolution techniques for international tax conflicts.

Target Audience

This course is designed for:

- International tax consultants
- Corporate tax managers and advisors
- Accountants and auditors
- Legal and compliance officers
- Financial controllers
- Multinational business executives
- Revenue and tax authority officials
- Policy and regulatory analysts

Course Duration: 5 days

Course Modules

Module 1: Understanding Double Taxation

- Definition and types of double taxation
- Legal and economic double taxation concepts
- Role of domestic law vs. tax treaties

- Principles of residence and source taxation
- Tax jurisdiction overlap issues
- Case study: Cross-border corporate tax scenarios

Module 2: Tax Treaties and Their Interpretation

- Overview of bilateral and multilateral treaties
- OECD and UN Model Conventions
- Key treaty articles: income, capital, and permanent establishment
- Rules for eliminating double taxation
- Role of competent authorities
- Case study: Treaty application for cross-border services

Module 3: Methods of Double Taxation Relief

- Credit and exemption methods explained
- Full vs. ordinary tax credit systems
- Tax sparing and matching credit concepts
- Relief under domestic law provisions
- Hybrid mismatch arrangements
- Case study: Credit calculation for multinational income

Module 4: Foreign Tax Credit Mechanisms

- Eligibility for foreign tax credits
- Carryforward and carryback provisions
- Tax credit limitation rules
- Documentation and compliance requirements
- Examples of foreign tax credit claims
- Case study: Comparative analysis of credit vs. exemption method

Module 5: Dispute Resolution & Mutual Agreement Procedures

- Understanding competent authority procedures
- Arbitration and alternative dispute mechanisms
- Prevention of treaty abuse and conflict resolution
- Role of BEPS Action 14 (Dispute Resolution)
- Examples of international tax disputes
- Case study: Successful resolution through MAP

Module 6: BEPS, Treaty Shopping & Anti-Abuse Rules

- Overview of Base Erosion and Profit Shifting (BEPS)
- Treaty shopping and anti-avoidance measures
- Principal purpose test (PPT)
- Limitation on benefits (LOB) clauses
- Practical implications for MNCs
- Case study: BEPS and treaty relief limitations

Module 7: Advanced Treaty Applications

- Relief on dividends, interest, and royalties

- Taxation of permanent establishments
- Inbound vs. outbound relief mechanisms
- Tax residency tie-breaker rules
- Cross-border business restructuring implications
- Case study: Treaty relief in financial services sector

Module 8: Compliance, Reporting & Strategic Tax Planning

- Documentation for double taxation relief claims
- Information exchange under CRS and FATCA
- Strategic use of tax treaties in corporate planning
- Managing global tax exposures and risks
- Integrating DTA relief in international operations
- Case study: Effective DTA planning for multinationals

Training Methodology

- Instructor-led presentations
- Real-life case studies and simulations
- Interactive group discussions
- Practical treaty interpretation exercises
- Problem-solving and scenario analysis
- Continuous assessment and feedback sessions

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

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