Training course on International Taxation

Professional Development Training Course Outline

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

Course Introduction

In an increasingly interconnected global economy, where businesses operate across borders and individuals frequently engage in international activities, the intricacies of international taxation have become a paramount concern for multinational corporations, governments, and financial professionals alike. This highly specialized field grapples with the inherent complexities of taxing income and wealth that crosses national boundaries, striving to prevent both double taxation (where the same income is taxed in multiple jurisdictions) and tax avoidance (where legitimate rules are exploited to minimize tax liabilities). The continuous flow of capital, goods, services, and talent demands a sophisticated understanding of how diverse national tax laws interact with a growing web of tax treaties and multilateral agreements. Failure to navigate these complexities can lead to significant financial penalties, costly disputes with tax authorities, reputational damage, and a competitive disadvantage in the global marketplace. Consequently, a deep and current expertise in international tax principles, compliance obligations, and strategic planning is indispensable for ensuring legal adherence and optimizing global operations. Training Course on International Taxation will delve deeply into the foundational principles that govern the taxation of cross-border transactions, exploring key concepts such as tax residency, source rules, and the mechanisms for relief from double taxation as provided by Double Taxation Avoidance Agreements (DTAAs). A significant focus will be placed on the critical area of transfer pricing, which ensures that intra-company transactions are conducted at arm's length, and the ever-evolving landscape of anti-avoidance rules, including Controlled Foreign Corporation (CFC) regimes and initiatives aimed at combating Base Erosion and Profit Shifting (BEPS). Participants will also gain crucial insights into indirect taxation (e.g., VAT, GST) in cross-border trade, the tax implications of various international business structures, and the unique challenges of expatriate taxation and global mobility. By analyzing the latest developments from organizations like the OECD and UN, engaging with practical scenarios, and discussing the impact of digital economy taxation and ESG factors, attendees will develop the strategic acumen to effectively advise clients, manage tax risks, and contribute meaningfully to compliant and tax-efficient global operations, ensuring both fiscal integrity and sustainable growth.

Programme Curriculum

Training Course on International Taxation

Introduction

In an increasingly interconnected global economy, where businesses operate across borders and individuals frequently engage in international activities, the intricacies of **international taxation** have become a paramount concern for multinational corporations, governments, and financial professionals alike. This highly specialized field grapples with the inherent complexities of taxing income and wealth that crosses national boundaries, striving to prevent both **double taxation** (where the same income is taxed in multiple jurisdictions) and **tax avoidance** (where legitimate rules are exploited to minimize tax liabilities). The continuous flow of capital, goods, services, and talent demands a sophisticated understanding of how diverse national tax laws interact with a growing web of **tax treaties** and multilateral agreements. Failure to navigate these complexities can lead to significant financial penalties, costly disputes with tax authorities, reputational damage, and a competitive disadvantage in the global marketplace. Consequently, a deep and current expertise in international tax principles, compliance obligations, and strategic planning is indispensable for ensuring legal adherence and optimizing global operations.

Training Course on International Taxation will delve deeply into the foundational principles that govern the taxation of cross-border transactions, exploring key concepts such as **tax residency**, **source rules**, and the mechanisms for relief from **double taxation** as provided by **Double Taxation Avoidance Agreements (DTAAs)**. A significant focus will be placed on the critical area of **transfer pricing**, which ensures that intra-company transactions are conducted at arm's length, and the ever-evolving landscape of **anti-avoidance rules**, including **Controlled Foreign Corporation (CFC)** regimes and initiatives aimed at combating **Base Erosion and Profit Shifting (BEPS)**. Participants will also gain crucial insights into **indirect taxation** (e.g., VAT, GST) in cross-border trade, the tax implications of various **international business structures**, and the unique challenges of **expatriate taxation** and global mobility. By analyzing the latest developments from organizations like the OECD and UN, engaging with practical scenarios, and discussing the impact of digital economy taxation and ESG factors, attendees will develop the strategic acumen to effectively advise clients, manage tax risks, and contribute meaningfully to compliant and tax-efficient global operations, ensuring both **fiscal integrity** and **sustainable growth**.

Course Objectives

Upon completion of this course, participants will be able to:

1. Analyze the fundamental principles and concepts of **international tax law** and its global landscape.
2. Master the application of **tax residency** and **source rules** for various income types.
3. Interpret and effectively apply **Double Taxation Avoidance Agreements (DTAAs)** and their practical implications.
4. Develop expertise in **transfer pricing** methodologies, **documentation**, and **risk management**.
5. Evaluate and navigate complex **anti-avoidance regimes**, including **CFC rules** and **GAARs**.
6. Understand the legal and compliance aspects of **indirect taxation** (VAT/GST) in cross-border transactions.
7. Design and assess the **tax implications** of various **international business structures** and financing arrangements.
8. Manage the complexities of **expatriate taxation** and **global mobility tax compliance**.
9. Comply with **international tax reporting requirements** and transparency initiatives.
10. Strategically navigate **international tax disputes** and resolution mechanisms (e.g., MAP, arbitration).
11. Analyze the evolving legal and policy challenges of **digital economy taxation**.

12. Formulate **international tax planning strategies** for multinational enterprises.
13. Understand the profound impact of **global tax reforms**, such as **BEPS 2.0**, on international operations.

Target Audience

This course is designed for professionals who need a comprehensive understanding of international taxation:

1. **Tax Professionals:** Corporate tax managers, tax accountants, and tax advisors.
2. **Corporate Finance Executives:** Those involved in international business strategy and financial planning.
3. **Legal Counsel:** In-house lawyers and external counsel specializing in corporate, M&A, or international law.
4. **Public Accountants and Auditors:** Dealing with international clients or multinational entities.
5. **International Business Managers:** Overseeing global operations, sales, or supply chains.
6. **Global Mobility Specialists:** Managing international assignments and expatriate compensation.
7. **Government Officials:** Working in tax authorities, finance ministries, or policy development.
8. **Financial Advisors:** Counseling high-net-worth individuals or businesses with international investments.

Course Duration: 5 Days

Course Modules

Module 1: Fundamentals of International Taxation

- Defining International Taxation: Scope and Objectives.
- Tax Jurisdictions: Concepts of **tax residency** and **source principles**.
- Two basic approaches: Worldwide vs. Territorial tax systems.
- The challenge of **double taxation** and the aims of international tax law.
- Introduction to international tax players: OECD, UN, G20, and national tax authorities.

Module 2: Direct Taxation: Residency, Source, and Treaties

- Detailed rules for determining corporate and individual **tax residency**.
- **Source rules** for various income streams: dividends, interest, royalties, business profits.
- Purpose and structure of **Double Taxation Avoidance Agreements (DTAAs)**.
- Methods for eliminating **double taxation**: Exemption method and Credit method.
- Interpreting the **OECD Model Tax Convention** and the **UN Model Tax Convention**.

Module 3: Transfer Pricing

- The **Arm's Length Principle** as the cornerstone of **transfer pricing**.
- Overview of the OECD Transfer Pricing Guidelines.
- Key **transfer pricing methodologies**: CUP, Resale Price, Cost Plus, Profit Split, TNMM.
- **Transfer pricing documentation** requirements: Master File, Local File, Country-by-Country (CbC) Reporting.
- Common transfer pricing adjustments and dispute resolution mechanisms (e.g., APAs, MAP).

Module 4: Anti-Avoidance Regimes

- General Anti-Avoidance Rules (GAARs) vs. Specific Anti-Avoidance Rules (SAARs).
- **Controlled Foreign Corporation (CFC)** rules and passive income attribution.
- Thin Capitalization rules and restrictions on interest deductibility.

- Rules addressing Hybrid Mismatches and their cross-border implications.
- Introduction to the OECD's **Base Erosion and Profit Shifting (BEPS)** initiatives.

Module 5: Indirect Taxation in Cross-Border Transactions

- Overview of **Value Added Tax (VAT)** and **Goods and Services Tax (GST)** systems.
- Place of supply rules for cross-border goods and services.
- Customs duties, tariffs, and international trade regulations.
- The rise of **Digital Services Taxes (DSTs)** and their legal landscape.
- Compliance challenges for multinational businesses in **indirect taxation**.

Module 6: International Business Structures and Tax Implications

- Tax implications of choosing between a branch and a subsidiary.
- Setting up holding company structures for **tax efficiency**.
- Tax considerations for financing international operations (e.g., intercompany loans).
- Tax aspects of international supply chain management.
- Strategies for profit repatriation: dividends, royalties, management fees.

Module 7: Global Mobility and Expatriate Taxation

- **Tax residency challenges** for international assignees (**expatriates**).
- Taxation of expatriate compensation: allowances, benefits, tax equalization.
- Social security considerations and totalization agreements for mobile employees.
- Risk of **Permanent Establishment (PE)** creation by remote workers.
- Compliance obligations: payroll, foreign tax credits, dual country filings.

Module 8: Emerging Trends and Future of International Taxation

- The **OECD/G20 BEPS 2.0** project: Pillar One (reallocation of taxing rights) and Pillar Two (global minimum tax).
- Environmental, Social, and Governance (ESG) considerations in corporate tax strategy.
- Impact of digitalization, AI, and big data on tax administration and compliance.
- Increased **tax transparency initiatives**: CRS, FATCA, public CbC reporting.
- Tax policy responses to global economic shifts, crises, and digitalization.

Training Methodology

- **Interactive Workshops:** Facilitated discussions, group exercises, and problem-solving activities.
- **Case Studies:** Real-world examples to illustrate successful community-based surveillance practices.
- **Role-Playing and Simulations:** Practice engaging communities in surveillance activities.
- **Expert Presentations:** Insights from experienced public health professionals and community leaders.
- **Group Projects:** Collaborative development of community surveillance plans.
- **Action Planning:** Development of personalized action plans for implementing community-based surveillance.
- **Digital Tools and Resources:** Utilization of online platforms for collaboration and learning.
- **Peer-to-Peer Learning:** Sharing experiences and insights on community engagement.
- **Post-Training Support:** Access to online forums, mentorship, and continued learning resources.

Register as a group from 3 participants for a Discount

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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

- Participants must be conversant in English.
- Upon completion of training, participants will receive an Authorized Training Certificate.
- The course duration is flexible and can be modified to fit any number of days.
- Course fee includes facilitation, training materials, 2 coffee breaks, buffet lunch, and a Certificate upon successful completion.
- One-year post-training support, consultation, and coaching provided after the course.
- Payment should be made at least a week before the training commencement to FINESKILL TRAINING CENTER account, as indicated in the invoice, to enable better preparation.

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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