


# International Taxation Law

**Duration:** 5 Days

**Language:** en

**Course Code:** PF1-131

## Objective

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

- Understand the vitality of taxation law.
- Review tax laws on a local, regional and international level.
- Assess the relationship between different tax laws and their implications.
- Identify effective legal design approaches.
- Evaluate key policy issues and ideal approaches to overcome them.
- Examine domestic tax legislation in comparison to international practices.
- Describe the benefits of the BEPS action plan.
- Analyse how transfer pricing practice has evolved over time.
- Identify the role of tax treaties and the benefits and limitations.

## Audience

This course is designed for anyone responsible for managing finance and taxes within an organisation. It would be most beneficial for:

- Accountants
- Finance Managers
- Finance Directors
- Investment Analysts
- Risk Managers and Analysts
- Tax Advisors

## Training Methodology

This course uses a variety of adult learning styles to aid full understanding and comprehension. Participants will review genuine real-world case studies of established organisations' taxes to highlight relevant tax treaties and transfer pricing methods.
They will be provided with the essential tools to carry out the given learning exercises successfully. Participants will partake in various presentations, group discussions, role-playing activities, and practical activities to ensure they have a full and comprehensive understanding of the knowledge taught. In a group activity, participants will create their own transfer pricing documentation and establish a transfer pricing method for their case study. This will allow them to implement their knowledge to ensure extensive understanding.

## Summary

Taxation is an important aspect every organisation should be aware of and competent in. Regulations are constantly being created and updated to maintain an efficient practice and protect all parties involved.
When it comes to taxation laws, it is crucial to understand them at an international level, as general business practices often involve international trade. An organisation will always attempt to find the ideal trade price to maximise profits, and taxation laws often greatly increase the outgoing costs when making these sales.
Several frameworks exist to create a fair taxation environment. The BEPS Action Plan established strict yet extensive taxation guidelines, and alongside it, tax treaties were implemented to add an extra protection layer for both buyer and seller. These tax treaties inherently come with anti-abuse rules to prevent exploitation.
However, various methods of transfer pricing must still be utilised for an organisation to guarantee a profitable income. For an effective outcome, a range of software can calculate the ideal solution. The ideal method will vary depending on the service or product being sold, the buyer, and the location of the trade.

# Course Content & Outline

**Section 1: Introduction to International Tax Framework**

- Understanding the international tax environment.
- The history of the international tax regime.
- Factors that influence the current culture of taxation.
- The concepts and purpose of the arm’s length principle.
- The benefits of utilising the arm’s length principle.

**Section 2: Tax Treaties**

- Defining BEPS and the OECD.
- Reviewing the 15 actions of BEPS and the purpose they serve.
- How was the practical tax treaty application changed post-BEPS implementation?
- OECD BEPS Action 15 on the Multilateral Instrument (MLI).
- Determining the beneficial ownership status and the two types of ownership.
- Typical corporate tax structuring.
- The importance of treaty anti-abuse rules.

**Section 3: International Transfer Pricing**

- Maintaining intra-firm relations.
- Understanding the purpose of transfer pricing.
- The various services and goods that transfer pricing applies to.
- Describing relative MNE groups.
- The vitality of transfer pricing to states and to MNE groups.
- Applying the arm’s length principle to transfer pricing.

**Section 4: International Transfer Pricing Methods**

- Defining key terms.
- Reviewing the various methods of transfer pricing –

1. Comparable Uncontrolled Price (CUP)
2. Resale Price method (RPM)
3. Cost-plus method
4. Transactional Net Margin method (TNMM)
5. Profit Split method (PSM).

- Analysing the advantages and disadvantages for each method.
- Evaluating what methods would be most effective for a service or product.
- Utilising programs and software to reach the most ideal transfer pricing method.

**Section 5: Documentation and Dispute Resolution**

- The purpose of transfer pricing documentation.
- The OECD's guidance on transfer pricing.
- Potential compliance issues and ways of resolving them.
- Utilising tax treaties to resolve disputes (BEPS Action 14).

## Certificate Description

Upon successful completion of this training course, delegates will be awarded a Holistique Training Certificate of Completion. For those who attend and complete the online training course, a Holistique Training e-Certificate will be provided.

Holistique Training Certificates are accredited by the British Assessment Council (BAC) and The CPD Certification Service (CPD), and are certified under ISO 9001, ISO 21001, and ISO 29993 standards.

CPD credits for this course are granted by our Certificates and will be reflected on the Holistique Training Certificate of Completion. In accordance with the standards of The CPD Certification Service, one CPD credit is awarded per hour of course attendance. A maximum of 50 CPD credits can be claimed for any single course we currently offer.

## Categories

Finance, Accounting & Budgeting, Law, Contracts and Legalities

## Tags

finance, tax, Taxation Law

## Related Articles




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## YouTube Video

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