TECHNICAL EDUCATION ACADEMY

School of Business and Management

COURSE PROGRAMME

000380

FIAC005 - Fundamentals of Tax Treaties

International tax law has become a very relevant area in practice.



Learn from the Best in the Business!

Course overview

Foundation level

Why take this course

International tax law has become a very relevant area in practice. Cross-border relations are part of our everyday life. More than 3,000 tax treaties connect the economies. These treaties have become more and more complex. Expertise is required to solve all the interpretation and application problems.

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.

Who it is for and how it helps

This course is recommended for practising professionals in finances and taxes

What you will learn

- 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
- Identify 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

Curriculum

Modules 01–05

01 The international tax environment

- Domestic tax law as the foundation of international tax
- Features with cross-border impact
- Policy influences
- Conceptual map of the international tax environment
- Introduction to key concepts

02 Double tax relief

- Types of double taxation – juridical and economic
- The main methods of DTR
- OECD and UN model treaties - provisions on DTR

03 How tax treaties operate

- Treaty allocation rules
- Introduction to the permanent establishment concept
- Overview of other treaty articles
- Balance in treaties

04 Role and development of model treaties and commentaries

- Introduction to the various model treaties
- Substantive differences among various models
- Development of model treaties
- Role and significance of model treaties
- Development of OECD and UN Models and Commentaries

05 The making of tax treaties

- Life of tax treaties
- Protocols
- Other treaty-related documents
- Some traps for the unwary

Curriculum

Modules 05–08 · Module 05 — continued

- Policy considerations
- Negotiation process

06 Eligibility to treaty benefits

- Conditions for the application of a treaty – personal scope, material scope, territorial scope, temporal scope
- Administrative requirements

07 Interpretation and dispute resolution

- Sources for treaty interpretation
- Status of commentaries to model conventions
- Dispute resolution

08 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

Participation and contacts

Joining the programme

Contact the Academy and quote course code 000380 to confirm dates, delivery format, prices and enrolment terms.

Training for your team

Tell us your business goals, the roles and number of participants, and your preferred dates and location. This will help us discuss the right training option.

Preparing for the programme

The published programme does not specify any prerequisites. Contact us before enrolling to confirm how to prepare.

Discuss your training needs

mail@tecedu.org
www.tecedu.academy

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