

CERTIFICATE PROGRAMME

Advanced Professional Certificate in International Taxation

Programme start date

1 October 2023

The programme is designed to be followed online over a 6-month period and consists of a selection of specifically designed IBFD online courses and webinars addressing corporate international taxation. You will be tested throughout the programme and encouraged to engage in active learning through quizzes, assignments, recommended readings and a final assessment.

Once the programme is completed, you will receive a professional certificate of acknowledgement from IBFD, a reputable international organization in the international tax community, to acknowledge that you have successfully completed a rigorous learning regime in corporate international taxation.

Level

Intermediate

Field of study

Taxes

Completion requirements

To benefit from the learning experience for this training and obtain the certificate, completing all mandatory components is necessary. Upon access to the learning platform, the syllabus will indicate the exact completion requirements. Please also consult the [FAQ](#) for more information.

Certificate Programme Phases

PHASE 1 | ONLINE COURSES | OCTOBER – NOVEMBER

Online Course

Cross-Border Corporate Tax Structuring

- › Introduction to cross-border corporate tax structuring
- › Tax structuring of holding and financing activities
- › Tax structuring of manufacturing and distribution activities
- › Tax planning of intangible property

Online Course

Tax Treaty Aspects of Corporate International Tax Structuring

- › Applying tax treaties to cross-border business activities
- › The role of tax treaties in international tax structuring
- › Eligibility to treaty benefits
- › Interpretation and dispute resolution

Online Course

Transfer Pricing Aspects of Corporate International Tax Structuring

- › The role of transfer pricing in international tax planning
- › Transfer pricing methodology in the OECD Transfer Pricing Guidelines
- › Applying the arm's length principle to intragroup transactions
- › Transfer pricing dispute and avoidance and resolution

PHASE 2 | WEBINARS AND ASSIGNMENT | DECEMBER – JANUARY

(Webinar titles are subject to change to reflect current international tax developments)

Webinars on

Corporate Taxation

- › Permanent Establishment (PE) risks and opportunities in international tax structuring in the post-BEPS era
- › Post-BEPS holding, finance and IP Companies in international tax structuring
- › Substance requirements in post-BEPS international tax planning
- › Taxation of indirect asset transfers
- › OECD Pillar Two: Focus on the GloBE rules

Webinars on

Tax Treaties

- › Post-BEPS practical tax treaty application
- › MLI and its practical perspectives
- › Beneficial ownership and related controversies
- › Treaty anti-abuse rules and corporate tax structuring
- › Effective international tax dispute resolution

Webinars on

Transfer Pricing

- › OECD Transfer Pricing Guidelines and areas of controversy
- › Recent developments in transfer pricing
- › Transfer pricing, R&D and intangibles under attack
- › 2020 update to Transfer Pricing Guidelines on Financial Transactions
- › The OECD Pillar One: Latest developments and what lies ahead

PHASE 3 | WEBINARS, LIVE WORKSHOP AND FINAL ASSESSMENT | FEBRUARY – MARCH

**Webinars on
Controversy Management**

- > Cross-border tax disputes and recent cases
- > Transfer pricing disputes and recent cases
- > Cross-border disputes and dispute resolution under OECD Pillar One and Pillar Two
- > Controversy management and transparency initiatives

Live online Workshop

- > Practical, complex, case study – group work

Online Course Developers

Angelo Nasuto

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Programme Calendar

PHASE 1

October – November 2023

Online Courses		1. Cross-border corporate tax structuring	2. Tax treaty aspects of corporate international tax structuring	3. Transfer pricing aspects of corporate international tax structuring
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PHASE 2

December 2023 – January 2024 [NB: Webinars may be subject to change] Where a webinar is not yet recorded, the live broadcast date is shown and participants will be able to attend live, if they choose

Webinars (pre-recorded)	Corporate Taxation	1. Permanent Establishment risks and opportunities in international tax structuring in the post-BEPS era	2. Post-BEPS holding, finance and IP Companies in international tax structuring	3. Substance requirements in post-BEPS international tax planning
		4. Taxation of indirect asset transfers	5. The OECD Pillar 2: Focus on the GloBE rules	
	Tax Treaties	6. Post-BEPS practical tax treaty application	7. MLI and its practical perspectives	8. Beneficial ownership and related controversies
		9. Treaty anti-abuse rules and corporate tax structuring	10. Effective international tax dispute resolution	
	Transfer Pricing	11. OECD Transfer Pricing Guidelines and areas of controversy	12. Recent developments in transfer pricing	13. Transfer Pricing, R&D and intangibles under attack
		14. 2020 update to Transfer Pricing Guidelines on Financial Transactions	15. The OECD Pillar 1: Latest developments and what lies ahead	
Case study assignment	19 - 30 January (incl.)	<i>Case study assignment</i>		
	13 February	Assignment feedback (live zoom session)		

PHASE 3

February – March 2024

Webinars	Controversy Management	<ul style="list-style-type: none"> > Cross-border tax disputes and recent cases > Transfer pricing disputes and recent cases > Cross border disputes and dispute resolution under OECD Pillar 1 and Pillar 2 > Controversy Management and Transparency Initiatives
Live Online Workshop	5 March	<i>Practical, complex, case study – group work</i>
Final assessment	8-15 March (incl.)	<i>Final assessment (multiple-choice questions)</i>
Resit (if applicable)	18-25 March (incl.)	<i>Resit – Final assessment</i>
Certificate	Until 31 March (incl.)	Successful participants can download their personalized APCIT Certificate from the learning platform

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