

	Level	Duration	Course	Areas Covered / Potential Topics
International Taxation: Policies and Principles	Introductory	3 to 5 days	Principles of International Taxation	<ul style="list-style-type: none"> • Domestic International Tax Principles • Taxation of cross-border activities • The role of tax treaties • OECD Model vs UN Model • Residence • Permanent Establishment • Cross border investment income • Employment Income • Administrative aspects of tax treaties: exchange of information, mutual assistance, etc.
	Intermediate	2 to 3 days	Application of Tax Treaties	<ul style="list-style-type: none"> • Dual residents • Permanent Establishments in cross-border business • Cross-border services • Characterization issues • Digital economy and tax treaties • Taxation of expatriates • Double taxation reliefs • Exchange of information under tax treaties and OECD Multilateral Convention on Mutual Assistance
	Advanced	1 to 2 days	Workshops on Tax Treaties	<ul style="list-style-type: none"> • Current developments on Pillar 1 and Pillar 2 • Permanent Establishments and profit attribution • Triangular cases • Treaty entitlement and anti-abuse rules • Treaties and international tax planning

	Introductory	5 days	International Tax Policy	<ul style="list-style-type: none"> • Economic theories • Tax and Public Finance • Revenue Forecasting • Concept of Taxation • Tax Reform • Policy Principles • Public Communication • Legal Aspects • Drafting Legislation – Primary vs Secondary Legislation • Implementation Guidelines • Autonomy in Tax Administration • Strategic Planning • Management Reporting and Evaluation
	Intermediate	3 days	Legal Drafting	<ul style="list-style-type: none"> • Requirements of tax legislation • Key elements of any tax law • Structuring of legislation – primary vs secondary • Drafting of implementation guidelines • Language: plain English drafting
	Intermediate	1 to 2 days	Pillar Two: Tax Policy and Implementation Considerations	<ul style="list-style-type: none"> • BEPS 2.0, the Pillar 2 Blueprint and the OECD Model Rules and Commentary • Discussion on the technical details of the Model Rules: Scope, Charging Provisions, Administration • Computations: GloBE Income or Loss, Adjusted Covered Taxes, Effective Tax Rate, Top-up Tax • Selected Issues: Corporate Restructurings, Holding Structures, Distribution Regimes, Flow-through Entities • Transitional Rules

	Intermediate / Advanced	4 to 5 days	Tax Treaties Negotiations	<ul style="list-style-type: none"> • Treaty Scopes and Definitions • Treaty text – Business Income • Treaty text – passive income • Treaty text – personal income • Treaty text – other categories of income • Elimination of Double Taxation • Special Provisions • UN Model • The negotiations process • Simulation Process
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	Level	Duration	Course	Areas Covered / Potential Topics
Corporate Taxation	Introductory	3 to 5 days	Principles of International Tax Planning	<ul style="list-style-type: none"> • Introduction to international tax planning • Post-BEPS considerations, including Pillar 1 and Pillar 2 • The role of tax treaties and transfer pricing principles • Use of holding companies • Financing structures • Supply chain structuring • Structuring of intangibles activities
	Intermediate	2 to 3 days	Practical Aspects of International Tax Planning	<ul style="list-style-type: none"> • International tax planning techniques: holding and financing structures • Anti-abuse rules in international tax structuring • International tax planning and the arm's length principle • Substance considerations in international tax structuring • Global supply chain structuring – procurement, manufacturing, distribution and services • Intangibles in international tax planning
	Intermediate / Advanced	2 to 3 days	Selected Issues in International Tax Structuring	<ul style="list-style-type: none"> • Structuring of digital businesses • Impact of COVID-19 pandemic on international tax structuring • Exit taxation in international tax structuring • Hybrids and international tax structuring • Permanent establishments in international tax structures • International tax structuring and Pillar 2 developments

	Intermediate/Advanced	1 to 2 days	Cross-border Dispute Resolution	<ul style="list-style-type: none"> • Cross border tax disputes in international tax structuring • Transfer pricing controversies • Anti-abuse rules and cross-border controversies • Mutual agreement procedures • Advanced pricing agreements • ICAP and alternative dispute resolution mechanisms • The role of mandatory arbitration
	Advanced	1 to 2 days	Workshops in Corporate Tax Structuring	<ul style="list-style-type: none"> • Practical application of the OECD Multilateral Instrument • Structuring of private equity investment funds • Structuring of real estate investments • Anti-abuse rules and international tax planning
	Advanced	1 to 2 days	Impact of Minimum Taxation (Pillar Two) on Corporate Tax Structuring	<ul style="list-style-type: none"> • Pillar 2 and technical details of the OECD Model Rules and Commentary • Impact assessment of the OECD Model Rules • Practical examples and potential responses • Post-Pillar 2 corporate tax structuring – what’s next?

	Level	Duration	Course	Areas Covered / Potential Topics
Transfer Pricing	Introductory	3-5 days	Principles of Transfer Pricing	<ul style="list-style-type: none"> • Introduction to Transfer Pricing • Comparability Analysis • Transfer Pricing Methods • Intra-Group Services and Cost Contribution Arrangements • Transfer Pricing and Intangibles • Intra-Group Finance Transactions • Business Restructuring • Permanent Establishments • Transfer Pricing Documentation • Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes • Managing the Customs-Transfer Pricing Nexus • Transfer Pricing Risk Management
	Intermediate	3 to 4 days	Transfer Pricing for Professionals	<ul style="list-style-type: none"> • Importance of TP policies for MNEs • TP and Supply Chain • TP and Intra-group Financing • TP and Intra-group Services • TP and Intangibles • TP Adjustments and Customs Considerations • Benchmarking and Valuation • Managing TP compliance obligations • Managing TP Disputes • MAP and APAs
	Intermediate	3 to 4 days	Transfer Pricing and Intra-group Financing	<ul style="list-style-type: none"> • An Area of Growing Controversy • Treasury Function within a Multinational Enterprise • 2022 OECD Transfer Pricing Guidelines – Chapter X • Intercompany Loans • Cash Pooling

	Level	Duration	Course	Areas Covered / Potential Topics
				<ul style="list-style-type: none"> • Guarantees •
	Advanced	2-3 days	Transfer Pricing Masterclass	<ul style="list-style-type: none"> • Case Study: Intra-Group Services • Case Study: Manufacturing and Distribution Activities • Case Study: Financial Activities • Case Study: R&D Activities and IP Ownership • Case Study: Migration of IP and Valuation • Case Study: APAs • Case Study: MAP
	Advanced	2-3 days	Transfer Pricing and Substance Masterclass	<ul style="list-style-type: none"> • Workshop on Value Chain Analysis • Workshop on Transfer Pricing and Digitalization • Workshop on Managing Transfer Pricing Controversies • Case Study: Intangibles • Case Study: Services • Case Study: Intra-Group Financing • Case Study: Transfer Pricing and Supply Chain • Case Study: Dispute Resolution
	Advanced	1-2 days	Transfer Pricing and Intra-Group Financing Masterclass	<ul style="list-style-type: none"> • Case Study: Loans • Case Study: Cash Pooling • Case Study: Guarantees • Case Study: Captive Insurance

	Level	Duration	Course	Areas Covered / Potential Topics
Value Added Taxes	Introductory	3 to 4 days	Fundamentals of Value Added Tax	<ul style="list-style-type: none"> • Basic characteristics of credit invoice VAT system • Taxable supplies – Goods and services • Taxable Persons • Taxable Activities • Place of Supply – Goods and Services • Deduction and Recovery of Input Tax • Immovable Property • Exemptions • Special Schemes • Administrative Elements and Fraud
	Intermediate	2 to 3 days	Selected Issues in European Value Added Tax	<ul style="list-style-type: none"> • Recent developments in VAT • Cross-border B2B services • Right to deduct input VAT • Intra-community supplies • Triangular transactions • Digital economy and digital platform • VAT grouping • VAT aspects of promotional activities • European VAT disputes and ECJ cases
	Advanced	1 to 2 days	VAT Master Class	<ul style="list-style-type: none"> • Case Study: Manufacturing and selling activities • Case Study: Immovable property transactions • Case Study: Online supplies of digital goods and services • Case Study: Financial services • VAT optimisation • VAT and holding companies
	Intermediate	3 to 4 days	Global VAT	<ul style="list-style-type: none"> • Basic Principles of VAT / GST

	Level	Duration	Course	Areas Covered / Potential Topics
				<ul style="list-style-type: none"> • Developments in EU VAT • Countries Experiences • General trends
	Intermediate	4 days	Introduction to GCC VAT	<ul style="list-style-type: none"> • General Introduction to the GCC VAT • Taxable Persons • Taxable Amounts and Activities • Exemption Zero-rate transactions • Administrative Obligations • Special Schemes • International Goods and Services • Interstate Supplies

ADDITIONAL COURSES SPECIFIC TO GOVERNMENTS

	Level	Duration	Course	Areas Covered
Integrity, Compliance and Auditing	Introductory	3 days	Enhancing Tax Compliance	<ul style="list-style-type: none"> • Concept of Compliance • Types of Audit • Risk Assessment • Administrative Sanctions • Debt Collection • Cooperative compliance/ Tax Control
	Intermediate	3 days	Auditing High Net Worth Individuals (HNWI)	<ul style="list-style-type: none"> • Tax Issues Related to HNWI • The Role of Facilitators • Auditing HNWI • Special Risk Groups • The Use of Offshore World • Exchange of Information
	Intermediate	3 days	Anti-Money Laundering	<ul style="list-style-type: none"> • Understanding the basics • Shadow and cash economy/origin illicit flows • Different methods • The fight against money laundering • Money laundering and non-compliance • Money laundering specific sectors (real estate)
	Intermediate	3 days	Dispute Resolution in Tax Matters	<ul style="list-style-type: none"> • Certainty and Disputes – Legal Writing • Mediation • Advance Pricing Agreements / Advanced Tax Rulings • Cooperative compliance/ Tax Control Framework • Objection and Appeal • MAP and Arbitration • Objection and Appeal
	Intermediate	3 to 4 days	Integrity	<ul style="list-style-type: none"> • Theoretical framework • The case of vulnerability: price, power abuse, non-integrity, disguise, cover up, behaviour, culture • Dilemma issues

