

## COURSE INFORMATION

# Tax Treaty Aspects of Corporate International Tax Structuring

## Level

Intermediate

## Completion requirements

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

## Course Developers

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## Course Programme

### Modules

### Topics Covered

#### Applying tax treaties to cross-border business activities

- > Domestic tax system and double taxation
- > The role of tax treaties in mitigating double taxation
- > Other roles of tax treaties

#### The role of tax treaties in international tax structuring

- > Tax treaties in corporate international tax planning
- > Categories of international tax structuring techniques
- > Countermeasures to minimize effects of international tax structuring
- > Case study on transfer of outbound interest claim

#### Eligibility to treaty benefits

- > Conditions for treaty entitlement
- > Concept of residence
- > Treaty anti-abuse rules and the scope of their application

#### Interpretation and dispute resolution

- > Sources of disputes under tax treaties
- > Dispute resolution and mutual agreement procedures under tax treaties
- > Convergence of treaty interpretation

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