

CERTIFICATE PROGRAMME

# Advanced Professional Certificate in International Taxation

## Programme start date

1 April 2025

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

*(programme is subject to change)*

### PHASE 1 | ONLINE COURSES | APRIL - MAY

#### 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 | JUNE - JULY

*(Webinars are subject to change)*

#### 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
- › Pillar Two in action: Practical insights and compliance challenges

#### 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
- › Trends in transfer pricing of R&D and IP activities
- › How to price intragroup financial transactions
- › Get ready for Amount B: Key strategies for businesses

## PHASE 3 | WEBINARS, LIVE WORKSHOP AND FINAL ASSESSMENT | AUGUST - SEPTEMBER

*(Webinars are subject to change)*

### 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 Authors and Contributors

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# Programme Calendar

## PHASE 1

April - May

<b>Online Courses</b>		<ol style="list-style-type: none"> <li>1. Cross-border corporate tax structuring</li> <li>2. Tax treaty aspects of corporate international tax structuring</li> <li>3. Transfer pricing aspects of corporate international tax structuring</li> </ol>
<b>Live online participant meet-up session</b>	17 April	Opportunity for APCIT participants to get to know each other and network

## PHASE 2

June - July

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 are subject to change.

<b>Webinars (pre-recorded)</b>	<b>Corporate Taxation</b>	<ol style="list-style-type: none"> <li>1. Permanent Establishment risks and opportunities in international tax structuring in the post-BEPS era</li> <li>2. Post-BEPS holding, finance and IP Companies in international tax structuring</li> <li>3. Substance requirements in post-BEPS international tax planning</li> </ol>
		<ol style="list-style-type: none"> <li>4. Taxation of indirect asset transfers</li> <li>5. Pillar Two in action: Practical insights and compliance challenges</li> </ol>
	<b>Tax Treaties</b>	<ol style="list-style-type: none"> <li>6. Post-BEPS practical tax treaty application</li> <li>7. MLI and its practical perspectives</li> <li>8. Beneficial ownership and related controversies</li> </ol>
		<ol style="list-style-type: none"> <li>9. Treaty anti-abuse rules and corporate tax structuring</li> <li>10. Effective international tax dispute resolution</li> </ol>
	<b>Transfer Pricing</b>	<ol style="list-style-type: none"> <li>11. OECD Transfer Pricing Guidelines and areas of controversy</li> <li>12. Recent developments in transfer pricing</li> <li>13. Trends in transfer pricing of R&amp;D and IP activities</li> </ol>
		<ol style="list-style-type: none"> <li>14. How to price intragroup financial transactions</li> <li>15. Get ready for Amount B: Key strategies for businesses</li> </ol>
<b>Case study assignment</b>	18 - 28 July	<i>Case study assignment</i> (individual online assignment)
	12 August	<i>Assignment feedback</i> (live zoom session)

PHASE 3 February - March		
<b>Webinars</b>	<b>Controversy Management</b>	<ul style="list-style-type: none"> <li>&gt; Cross-border tax disputes and recent cases</li> <li>&gt; Transfer pricing disputes and recent cases</li> <li>&gt; Cross border disputes and dispute resolution under OECD Pillar 1 and Pillar 2</li> <li>&gt; Controversy Management and Transparency Initiatives</li> </ul>
<b>Live Online Workshop</b>	2 September	<i>Practical, complex, case study – group work</i>
<b>Final assessment</b>	5 - 12 September (incl.)	<i>Final assessment (multiple-choice questions)</i>
<b>Resit (if applicable)</b>	15 - 22 September (incl.)	<i>Resit – Final assessment</i>
<b>Certificate</b>	Until 30 September (incl.)	<b>Successful</b> participants can download their personalized APCIT Certificate from the learning platform

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