

Law of International Taxation

A useful manual for optimizing your cross-border taxes

Introduction

Taxes is turning into a major concern for a lot of businesses, both domestic and international. The goal of the regulations is to set broad general principles and recommendations that are applicable when the business taxpayer chooses the most advantageous tax management strategies.

The most important topics in international taxes, including cross-border tax optimization, international transfer pricing, tax treaties, and anti-abuse regulations, will be covered in this Course N Carry training course. The webinars will be updated to as closely as possible reflect the most recent developments in international taxes.

This instruction session will emphasize:

- Treaties against double taxation
- The principle of arm's length
- Methods of transfer pricing
- Dispute Settlement
- The Base Erosion and Profit Shifting (BEPS) of the OECD

Objectives

Following this training session, participants will be capable of:

- Recognize the connections between various tax regulations and the effects they have.
- Recognize the significance of important legal policy challenges and the appropriate ways to handle them.
- Compare national tax laws with those from other countries.
- Determine which legal design strategies have worked.
- Recognize the significance of the BEPS action plan.

Training Methodology

A range of tried-and-true adult learning strategies will be employed in this Course N Carry training session to guarantee optimal absorption, retention, and understanding of the material covered. This contains films, interactive exercises, group projects, discussions, and case studies that are pertinent to your company. These are intended to

guarantee that participants depart with both modern understanding of international transfer pricing regulations and processes and transferable skills.

Organizational impacts

Your company will gain from:

- Enhanced financial decision-making with knowledge
- Establish improved guidelines for transfer pricing and tax compliance.
- Boost BEPS tax compliance
- Develop your Tax Department's Skills
- Recognize and select the transfer pricing strategy that works best for your company.
- Enhanced international taxation culture via information and talent sharing

Personal Impact

Attending this course will help delegates in a number of ways, such as:

- Become proficient in tax compliance
- Recognize the most recent changes to international taxation frameworks.
- Be able to make better judgments on tax optimization by having more knowledge
- Become more significant and capable of making a meaningful contribution to the objectives of your company
- Understand the intricacies of the documents pertaining to transfer pricing

Who should attend?

Not only will the planning team members benefit from this Course N Carry training course, but experts in adjacent industries will also find valuable insights and skills to take away from it. Of particular, the course will tremendously benefit:

- Members of the Financial Accounting Team
- Staff for Legal and Regulatory Compliance
- Managers of Finance
- Members of the acquisition team and investment analysts
- Managers of Risk

Course Outline

Day 1

Outlining the global legal system

- The global tax landscape
- The principle of arm's length
- The characteristics of domestic transfer pricing policies
- Tax treaties are important (OECD and UN Models, Art. 9 and 25).
- The significance of the guidelines for OECD transfer pricing

Day 2

Tax Agreements

- Presenting the BEPS
- Useful Tax Treaty Implementation Following BEPS
- OECD BEPS Multilateral Instrument (MLI) Action 15
- Status of Beneficial Ownership
- Treaty of corporate tax structuring and anti-abuse regulations

Day 3

International Transfer Pricing and Corporate Tax

- The importance of relationships within groups
- Transfer pricing's significance to the states
- Transfer pricing's significance to MNE Groups
- The concepts of arm length

Day 4

Recognizing international transfer price techniques

- Comparable Uncontrolled Price (CUP) Approach
- The technique of Resale Price Method (RPM)
- The method of Cost-Plus
- The mechanism known as Transactional Net Margin Method (TNMM)
- The Profit Splitting Method (PSM)
- The rule of commodities

Day 5

Documentation for transfer pricing and dispute settlement

- Why do documents on transfer pricing exist?
- OECD Guidelines (Chapter V of the OECD Transfer Pricing Guidelines)
- Compliance issues
- Effective tax treaty dispute resolution (BEPS Action 14)
- Examples and case studies