Introduction to International Taxation: Principles & Practice

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Seattle, Washington (USA)



Introduction to International Taxation: Principles & Practice

Ref: 20220795_211458 Duration: Seattle, Washington (USA) Fees: 5900 GBP

Course Description

This intensive 1-week course provides a comprehensive introduction to international taxation principles and practices. Participants will gain a solid understanding of key concepts in cross-border taxation, including tax treaties, transfer pricing, and global tax planning strategies. The course combines theoretical knowledge with practical case studies to ensure participants can apply their learning to real-world scenarios.

Learning Objectives

- Understand the fundamental principles of international taxation
- Analyze and interpret tax treaties and their impact on cross-border transactions
- Gain insights into transfer pricing methodologies and documentation requirements
- Explore strategies for optimizing global tax positions and managing tax risks
- Develop skills to navigate complex international tax scenarios

Course Modules

Day 1: Fundamentals of International Taxation

- Overview of international tax principles
- Residence and source concepts
- Permanent establishment rules
- Introduction to double taxation

Day 2: Tax Treaties and Their Application

- Purpose and structure of tax treaties
- OECD Model Tax Convention
- Treaty interpretation and application
- Limitation on benefits provisions

Day 3: Transfer Pricing Essentials

- Transfer pricing concepts and regulations
- Arm's length principle
- Transfer pricing methods
- Documentation requirements



Day 4: Foreign Tax Credits and Anti-Deferral Regimes

- Foreign tax credit mechanics
- Controlled Foreign Corporation CFC rules
- Subpart F income
- GILTI and FDII provisions

Day 5: International Tax Planning and Recent Developments

- Global tax planning strategies
- Base Erosion and Profit Shifting BEPS initiatives
- Digital economy taxation
- Current trends and future outlook

Practical Wins for Participants

- Ability to identify and address key international tax issues in cross-border transactions
- Skills to analyze and apply tax treaty provisions effectively
- Practical knowledge of transfer pricing documentation and compliance
- Insights into optimizing global tax structures and minimizing tax risks

