INTERNATIONAL TAXATION LAW



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Info@gentextraining.com

Introduction

International Taxation Law examines how cross-border income is taxed and how treaties prevent double taxation. This Training Course covers residence and source rules, permanent establishment, transfer pricing, and withholding taxes. Participants study the OECD Model Tax Convention, the BEPS project, and the Multilateral Instrument alongside domestic tax systems. Furthermore, the programme connects treaty doctrine to compliance practice through calculation labs, case review, and structuring exercises. As a result, delegates leave able to assess cross-border tax exposure and support defensible tax positions.

International Taxation Law Course Objectives

- Define residence, source, and citizenship bases of taxation.
- Apply double tax treaty rules on income and capital.
- Determine permanent establishment and profit attribution.
- Apply transfer pricing rules and the arm's length principle.
- Interpret withholding tax rules on dividends, interest, and royalties.
- Apply the OECD Model Tax Convention and UN Model Convention.
- Analyse BEPS actions and the Multilateral Instrument.
- Structure cross-border transactions to manage tax risk.
- Apply CFC rules, exit taxes, and anti-avoidance provisions.
- Manage tax controversy, dispute resolution, and MAP procedures.

Course Methodology

- Interactive workshops using real cross-border tax structuring cases.
- Structured treaty interpretation and calculation labs.
- Transfer pricing benchmarking and documentation exercises.
- Guided case analysis of tax disputes and competent authority decisions.

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- Facilitated discussion of BEPS and digital economy taxation.
- Action planning that converts each session into a workplace commitment.

Who Should Take This Course

- Tax managers, advisors, and consultants.
- Finance directors and controllers in multinationals.
- Legal counsel and tax lawyers.
- Transfer pricing and international tax analysts.
- Treasury, accounting, and reporting professionals.
- Revenue authority and tax administration officers.
- Audit, risk, and compliance professionals.

International Taxation Law Course Outlines

Day 1: Foundations and Jurisdiction to Tax

- Sources of international tax law: domestic law and treaties.
- Residence, source, and citizenship bases of taxation.
- Corporate residence, place of effective management, and tie-breaker rules.
- Individual residence and dual residence conflicts.
- Income classification: business profits, dividends, interest, royalties.
- Relief from double taxation: exemption and credit methods.
- Foreign tax credit limitations and basketing basics.

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Day 2: Double Tax Treaties and Permanent Establishment

- Structure and function of the OECD Model Tax Convention.
- UN Model Convention and developing-country positions.
- Personal and scope provisions and entitlement to benefits.
- Permanent establishment: fixed place, dependent agent, and service PE.
- Business profits and profit attribution to a PE.
- Immovable property, shipping, and air transport rules.
- Non-discrimination, mutual agreement, and exchange of information.

Day 3: Transfer Pricing and the Arm's Length Principle

- The arm's length principle under Article 9.
- OECD Transfer Pricing Guidelines and comparability analysis.
- Five transfer pricing methods and their selection.
- Functional analysis and risk allocation.
- Intangibles, DEMPE functions, and hard-to-value intangibles.
- Intra-group services, financing, and cost-plus arrangements.
- Transfer pricing documentation: master file, local file, CbCR.

Day 4: BEPS, Withholding Taxes, and Anti-Avoidance

- BEPS 15 action plan overview and minimum standards.
- Multilateral Instrument (MLI) and treaty amendments.
- Principal purpose test and limitation on benefits clauses.
- Controlled foreign company rules and exit taxation.

- Interest limitation, hybrid mismatches, and anti-hybrid rules.
- Withholding tax on dividends, interest, and royalties.
- Digital economy taxation and Pillar One and Pillar Two.

Day 5: Tax Controversy, Compliance, and Planning

- Tax authority audits and information requests.
- MAP and arbitration under the MLI and EU Convention.
- Advance pricing agreements and rulings.
- Penalties, voluntary disclosure, and settlement routes.
- Structuring principles and substance requirements.
- Tax risk governance, controls, and board reporting.
- Personal action plan and continuous improvement.

Conclusion

By successfully completing International Taxation Law, participants will have acquired a practical command of treaty application, permanent establishment analysis, transfer pricing, and anti-avoidance rules. They will know how to assess cross-border exposure, build documentation that supports tax positions, and resolve disputes through competent authority channels. In addition, the course prepares delegates to design structures with substance and defensible purpose. As a result, they return to work ready to manage international tax risk with confidence. Gentex Training Center delivers this Training Course with a practical, standards-based approach.

FAQs for the International Taxation Law course

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Q1 What is the "International Taxation Law" course about?

It is a five-day programme that explains how cross-border income is taxed and how treaties relieve double taxation. It covers residence and source rules, permanent establishment, transfer pricing, withholding taxes, BEPS, anti-avoidance rules, and tax dispute resolution.

Q2 What are the key benefits of the "International Taxation Law" course?

Participants gain the ability to assess cross-border tax exposure accurately, apply treaty provisions correctly, and build transfer pricing documentation that withstands audit. They also learn to structure transactions with real substance and to resolve disputes through mutual agreement procedures.

Q3 What skills will I gain from the "International Taxation Law" course?

Double tax treaty interpretation and application, permanent establishment and profit attribution analysis, transfer pricing method selection with documentation preparation, and cross-border tax structuring with anti-avoidance compliance management.

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Q4 What tools, methods, or standards are covered in the "International Taxation Law" course?

The course covers the OECD Model Tax Convention, the UN Model Convention, the OECD Transfer Pricing Guidelines, the five transfer pricing methods, the BEPS 15 action plan and minimum standards, the Multilateral Instrument (MLI), the principal purpose test, controlled foreign company rules, Pillar One and Pillar Two, country-by-country reporting, and advance pricing agreement procedures.

Q5 How is the "International Taxation Law" course applied in real-world practice?

Delegates apply it through treaty entitlement analysis, PE risk assessments, transfer pricing benchmarking studies, master file and local file preparation, withholding tax determination, CFC and hybrid analysis, tax audit responses, mutual agreement procedure requests, and advance pricing agreement applications. They also use it to brief boards on tax risk governance.