XCELERATE TRAINING INSTITUTE

your learning & development partner

TAX AND REVENUE

International Taxation Principles and Practices to Combat Tax Evasion and Tax Avoidance

DURATION	LANGUAGE	FORMAT
5 days	English	Classroom / Online

Upcoming dates

Dates	Venue	Format	Fee
15 – 19 ???? 2027	Live online	Online (live)	€1?200
26 – 30 ????? 2027	Amman	Classroom	€4?800
27 ?????? – 1 ?????? 2027	Live online	Online (live)	€1?200

Register or ask a question

Online: x8ti.com/course/international-taxation-principles-and-practices-to-c…

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International Taxation Principles and Practices to Combat Tax Evasion and Tax Avoidance

Introduction

Introduction

The “Certificate in International Taxation Principles and Practices to Combat Tax Evasion and Tax Avoidance” is a program for tax professionals who want to govern cross-border tax operations effectively, maintain their competitive edge in international taxation, and eventually be universally recognized as qualified experts in international taxation principles and the combat of tax evasion and avoidance.

Most economic analysis of taxation presumes that tax liability can be ascertained and collected without any costs, but is that ever the case? Tax avoidance and evasion are prevalent in many territories, which make tax structures undeniably distorted. As such, the traditional models of taxation and their decisions should be updated to reflect these realities.

Due to the variety of policy instruments that can affect the scale and type of tax avoidance and evasion response, the elasticity of the response itself becomes a part of the implementation of the policy.

This Xcelerate training Institute course will empower you with a professional certificate of acknowledgement which endorses that you have pursued a thorough learning curriculum in international taxation principles, and therefore give you an enhanced recognition in the international tax community.

Learning Objectives

- Learn about different approaches used to detect tax fraud and evasion, including the platform on Tax Good Governance
- Gain a guidance how to effectively address the risks when identifying tax fraud and evasion
- Discuss how avoidance, evasion and non-compliance can be seen in a wide range of actions across different factions of customers
- Understand potential ways of liaising with the governmental agencies, taxpayers and the public with the objective to build the taxpayers’ confidence in the tax system
- Study the proportionality of risk-based prevention procedures, top level commitment, risk assessment, due diligence, communication, training, monitoring, and review
- Recognize how to fight tax avoidance/evasion
- Detect and examine high-risk individuals and companies and the suppression of organized tax fraud
- Evaluate different tax fraud mechanisms

Training Methodology

This is a collaborative training program and will consist of the following Xcelerate training Institute approaches:

- Lectures
- Seminars & Presentations

- Group Discussions
- Assignments
- Case Studies & Functional Exercises

Similar to all our courses this program also follows the ‘Do-Review-Learn-Apply’ model.

Benefits For Your Organization

Companies who send in their employees to participate in this course can benefit in the following ways:

- Obtain a customized and all-inclusive international taxation principles and practices program with features best suited to address your organization's needs
- Produce a detailed international taxation principles and practices profile for your organization
- Save on legal expenses risen due to international taxation policy violations
- Ensure that your company is running with the most streamlined processes in international taxation principles and practices management
- Employ the right people to ensure that international taxation principles and policies are implemented properly

Benefits For You

Participants who partake in this course can benefit in the following ways:

- Explain the factors that drive the need for international taxation principles and policies, and understand the consequences of breaching these laws in a highly legalized world
- Prevent your company from the probable issues faced due to improper international taxation principles and practices management
- Create strategies for implementing international taxation principles and policies including specific tools and technologies, and then monitoring and training of these policies to build an effective international taxation principles and practices compliance program
- Benefit from the broad range of content created by leading tax experts from around the world

Target Audience

- Accountants
- Tax advisers
- General tax practitioners
- Tax practitioners in advisory firms
- Tax specialists in commercial and trade industries
- Government officials
- In-house tax directors/managers
- Tax regulation bodies

Course Outline

PRINCIPLES OF INTERNATIONAL TAXATION

- Basic principles of international tax law

- Double Taxation Conventions
- Transfer pricing and thin capitalization rules
- International tax avoidance

FUNDAMENTALS OF TAX ANALYSIS

- Vertical equity
- Horizontal equity
- Incidence
- Are changes in the social welfare function necessary?
- A taxonomy of efficiency costs
- Administrative costs
- Compliance costs
- The risk-bearing costs of tax evasion

ADVANCED INTERNATIONAL TAXATION

- Basic jurisdictional rules
- The usage of corporation tax in cross-border situations
- Double Taxation relief
- The UK Double Taxation Treaty network
- Transfer pricing
- Anti-avoidance
- Inheritance Tax
- Stamp Taxes
- National Insurance Contributions
- Value Added Tax and Customs Duties

PRINCIPLES OF CORPORATE AND INTERNATIONAL TAXATION

- Individual Income Tax
- Enterprise Income Tax
- Principles of Corporate and International Tax

NORMATIVE ANALYSIS

- Optimal tax administration and enforcement
- Penalties
- Extent of enforcement
- Auditing rules
- Allocation of enforcement resources
- Optimal tax systems
- The choice of tax instruments
- Presumptive taxes
- Commodity taxes
- The marginal efficiency cost of funds

TRANSFER PRICING OPTION

- Fundamental Sources
- The Arm's Length Principle and Comparability
- Functional Analysis
- Transfer Pricing Methods
- Comparability analyses in practice
- Specific transactions
- Permanent Establishments
- Compliance issues
- Avoiding Double Taxation/Dispute Resolution

STATE PRACTICE IN EXERCISING TAX JURISDICTION

- Residence, domicile and citizenship as influencing factors
- Government practice in verifying residence of individuals and corporations
- Consequences of the use of citizenship as an influencing factor
- Government role in establishing the source of income and gains
- Tax issues arising from a change of residence/citizenship

DTC PROVISIONS RELATING TO INVESTMENT INCOME AND GAINS

- Income from land
- Dividends
- Interest
- Royalties
- Capital gains

INTERNATIONAL TAX AVOIDANCE

- Tax havens
- Approaches to the identification of tax havens
- Elements of the most frequently used tax havens

DOMESTIC LAW APPROACHES TO INTERNATIONAL TAX AVOIDANCE:

- CFC and other controlled foreign entity legislation
- International personal holding company legislation
- CFC and equivalent legislation and DTCs

CO-OPERATION BETWEEN REVENUE AUTHORITIES:

- Exchange of information
- Tax information exchange agreement
- Joint investigations of taxpayers
- Collaboration in the administration of tax liabilities
- Support in the collection of taxes

CONVENTIONS FOR ADMINISTRATIVE ASSISTANCE IN TAX ADMINISTRATION:

- The OECD/Council of Europe Convention
- Regional arrangements for cooperation in tax administration

Copyright and intellectual property

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Registration Form

International Taxation Principles and Practices to Combat Tax Evasion and Tax Avoidance

Preferred dates: ..... Venue or online: .....

Duration: 5 days Language: .....

Please complete and email this form to us, or register online. We confirm your place and send the invoice within one working day.

Delegate information

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Official email: ..... Personal email: .....

Company information

Company name: .....

Address: .....

City / country: ..... VAT / tax number: .....

Person responsible for training & development

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Email: .....

Payment

☐ Please invoice me ☐ Please invoice my company

Signature: ..... Date: .....

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