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EU INTERNATIONAL TAX PLANNING AND STRUCTURING



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By:**

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PROGRAM OVERVIEW

In recent years, the EU has been highly proactive in its efforts to prevent tax evasion and ensure fair taxation, particularly with the adoption of measures like the **Anti-Tax Avoidance Directive (ATAD)** and **discussions around digital taxation**. Statistics reveal that businesses often face complex tax compliance issues, with significant variations in how tax laws are interpreted and applied across different EU countries.

This certified program is designed to provide you with an in-depth, technical understanding of these intricate EU tax regulations, equipping participants with the knowledge and expertise to develop and execute effective international tax planning and structuring strategies. The program covers critical topics such as **recent updates to EU tax law, including the implementation of BEPS (Base Erosion and Profit Shifting) measures, cross-border tax arrangements, the practical implications of EU tax directives, and the legal frameworks governing bilateral tax treaties.**

Participants will dive into specialized areas such as **advanced transfer pricing strategies, complex VAT structuring techniques across multiple jurisdictions, and the emerging field of digital service taxes.** Furthermore, the program explores **permanent establishment rules, which are critical for determining tax liabilities in cross-border activities, and the regulatory frameworks aimed at curbing tax avoidance within the EU, such as Controlled Foreign Company (CFC) rules and hybrid mismatch arrangements.**

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



The program will also highlight the challenges of complying with the **EU's Mandatory Disclosure Rules (MDR)**, particularly in relation to cross-border tax planning arrangements. It addresses the nuances of tax structuring for multinational corporations, including the strategic use of double taxation treaties to mitigate the risk of double taxation while optimizing tax liabilities. Additionally, participants will gain insights into the implications of digital taxation regimes, including the OECD's global tax framework, and their impact on companies with significant digital operations.

Throughout the course, participants will develop practical skills in **structuring multinational tax deals, mastering the use of tax treaties, optimizing VAT systems, and implementing sustainable tax strategies** that align with evolving EU regulations. The program also delves into the intricacies of cross-border mergers and acquisitions and tax-efficient financing arrangements.

Upon successful completion of the program, you will attain the **Certification in EU International Tax Planning and Structuring**, enhancing your professional credentials and demonstrating your expertise in navigating the complexities of international taxation in the EU context. This industry-recognized certification has lifelong validity, and will position you as a leader in this field.

ACCREDITATIONS



4.8



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KEY SKILLS YOU WILL GAIN

From This Program



**MASTERING EU TAX DIRECTIVES
ADVANCED TRANSFER PRICING STRATEGIES
NAVIGATING BILATERAL TAX TREATIES
VAT OPTIMIZATION TECHNIQUES**

**CROSS-BORDER TAX COMPLIANCE
DIGITAL SERVICE TAX PLANNING
MANAGING PERMANENT ESTABLISHMENT RULES
UNDERSTANDING CONTROLLED FOREIGN
COMPANY (CFC) REGULATIONS**

**IMPLEMENTING TAX AVOIDANCE MEASURES
OPTIMIZING DOUBLE TAXATION AGREEMENTS
EU ANTI-TAX AVOIDANCE STRATEGIES**

**HANDLING MANDATORY DISCLOSURE RULES
(MDR) STRUCTURING MULTINATIONAL TAX
DEALS
TAX-EFFICIENT FINANCING STRUCTURES
ANALYZING ARM'S LENGTH PRICING**

**INTELLECTUAL PROPERTY TAX MIGRATION
MANAGING TAX IMPLICATIONS IN M&A**

YOUR FACULTY DIRECTOR



Pieter-Jan Wouters

Distinguished Corporate and International Tax Advisor

Pieter-Jan Wouters is a distinguished corporate and international tax advisor, currently serving as a Tax Director for a Big Four consultancy firm and as a **lecturer in corporate tax at UCLL University College in Belgium**. With extensive expertise in international tax law, Pieter-Jan has authored over 110 technical publications in both national and international legal doctrines. His scholarly contributions include several books on topics such as **cross-border corporate migrations, cross-border loss relief, IP/R&D tax incentives, and tax consolidation**.

Pieter-Jan's dual role as a practitioner and academic allows him to provide a unique perspective, blending practical experience with deep theoretical knowledge. His work is highly regarded in the **field of corporate taxation**, and he is known for his ability to navigate complex tax issues and offer innovative solutions. Pieter-Jan is committed to advancing the understanding of international tax law and sharing his expertise through teaching and publications.

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PROGRAM AGENDA

MODULE 1 - INTRODUCTION TO INTERNATIONAL TAX PLANNING

- What are the key concepts and objectives of international tax planning?
- How can different country tax regimes contribute to international tax planning?
- Which hierarchy of tax rules should be respected in practice?

MODULE 2 - TAX TREATIES (OECD MODEL CONVENTION)

- How should double tax treaties be interpreted and applied (including the impact of the Multilateral Instrument)?
- How should be the Principal Purpose Test and Limitation on Benefits (LOB) test be applied?
- How does the Mutual Agreement Procedure (MAP) and arbitration rules work in practice?

MODULE 3 - TRANSFER PRICING

- Which transfer pricing methods are appropriate to meet the at arm's length principle?
- Which documentation and reporting obligations should be complied with?
- What is the latest and greatest on the proposed Pillar 1 directive?

MODULE 4 - HOLDING COMPANY STRUCTURES

- How to organize cash repatriation and exit strategies tax efficiently?
- How should be beneficial ownership (as well as other anti-abuse rules) be applied to holding structures?
- Are Controlled Foreign Company (CFC) rules a real concern?

MODULE 5 - FINANCE AND IP STRUCTURES

- How can interest and royalty leakages be avoided?
- What's the benefit of a centralized model compared to a decentralized finance or IP model?
- Interest deduction limitations: Applicability in business-driven funding

MODULE 6 - PERMANENT ESTABLISHMENT: CONCEPT IN MOTION

- How can home office PE status be mitigated or even avoided?
- Who is playing the Principal Role? What to do to avoid agency PE status?
- How far does the anti-fragmentation rule reach?



PROGRAM AGENDA

MODULE 7 - GLOBAL MINIMUM TAXATION

- What are the key concepts of the GloBE rules?
- How do the GloBE rules impact the possibilities for international tax planning?
- Do the GloBE rules also give rise to new planning opportunities?

MODULE 8 - IMPACT OF STATE AID ON TAX PLANNING

- State aid and taxation: Practical implications
- Which lessons can be learned from recent ECJ caselaw in this respect?
- Is this potential impact also relevant for non-EU (third) countries?

MODULE 9 - EUROPEAN CORPORATE TAX FRAMEWORK

- Current overview of the BEFIT proposal
- Is head-office taxation expected to transform international tax?
- How will BEFIT interact with GloBE rules and cross-border loss relief?

MODULE 10 - MANDATORY DISCLOSURE REGIMES

- What can we learn from ECJ caselaw on DAC 6 (cross-border arrangements)?
- How should the newest disclosure requirements (Public CBCR, DAC 7 and DAC 8) be applied?
- What is the expected outcome of the DAC review proposed by the European Commission?

YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certifications' programs are unique as they provide you with professional charter designations and marks that can be used across your lifetime once you have completed our programs.

Upon successfully attending this program, you will be awarded with the **Certification in EU International Tax Planning and Structuring**, that can be used in your resume, CV and other professional credentials. This certification is industry-recognized with lifelong validity. Globally demanded and recognized, this certification demonstrates your expertise in navigating the complex landscape of EU tax regimes, optimizing international tax strategies, ensuring compliance with evolving regulations, and managing cross-border tax obligations effectively. This program is developed by **Chartered Institute of Professional Certifications** and the content of this program has been certified by **CPD Certification Service** as conforming to continuing professional principals.

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We Thank You for Your Ongoing Support
of Our Programs

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