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CERTIFIED APAC INTERNATIONAL TAX PLANNING AND STRUCTURING MANAGER™

CTM™

**Fully Accredited
By:**

Chartered Institute of
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PROGRAM OVERVIEW



Recent data shows that APAC tax authorities introduced 86 major reforms in the past year alone - 31% more than any other region worldwide. This relentless pace of change has left over **72% of multinational companies reporting unexpected tax exposures in APAC markets**, while nearly 60% of corporate tax leaders cite APAC as their most challenging compliance region.

This certified program is designed to equip you with a comprehensive understanding of the complex international tax environment across the Asia-Pacific (APAC) region. With over 40 jurisdictions, 600+ bilateral treaties, and rapidly evolving regulations, this program will provide you with the frameworks and technical expertise needed to effectively **plan, structure, and manage cross-border tax operations** in one of the most dynamic regions in the world.

You will gain advanced insights into **transfer pricing regulations, dispute resolution trends, and compliance enforcement across leading APAC jurisdictions**, with an emphasis on practical applications and risk management. The curriculum will cover the growing influence of **BEPS 2.0 (Base Erosion and Profit Shifting) measures, OECD and UN guidance, and regional interpretations**, while also unpacking the challenges of **inconsistent double taxation treaty coverage**.

Key technical areas include **permanent establishment (PE) risk assessment, controlled foreign company (CFC) rules, tax residency and tie-breaker principles, and the taxation of the digital economy**. The program also addresses **indirect tax complexities, with a focus on cross-border GST/VAT systems**, divergent invoicing requirements, and compliance pitfalls in emerging markets.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



In addition, you will examine **substance and anti-avoidance legislation, general anti-avoidance rules (GAAR), thin capitalization rules, and the growing importance of economic substance requirements** in offshore jurisdictions. Practical modules will provide strategies for **optimizing intercompany financing and intellectual property arrangements, designing compliant regional headquarters structures, and mitigating regulatory and reputational risks** in high-growth economies.

By the end of the program, you will have the expertise to **design and lead robust international tax strategies across multiple APAC jurisdictions**, ensure alignment with global standards and local enforcement trends, and safeguard organizational value through proactive compliance, dispute prevention, and tax-efficient structuring.

Upon completing the program and passing the Chartered exam, you will attain the **Certified APAC International Tax Planning and Structuring Manager (CTM™)** designation, a globally recognized certification that will enhance your professional credentials and demonstrate your expertise in implementing and managing advanced tax planning and structuring strategies. This industry-recognized certification holds lifelong validity and will position you as a trusted leader in corporate tax planning, regulatory compliance, and cross-border structuring.

ACCREDITATIONS



4.8



4.6



KEY SKILLS YOU WILL GAIN

From This Program



**TRANSFER PRICING ANALYSIS
OECD GUIDELINES IMPLEMENTATION
BASE EROSION AND PROFIT SHIFTING (BEPS) 2.0
COMPLIANCE**

**ASIA-PACIFIC (APAC) TAX COMPLIANCE
ARM'S LENGTH PRINCIPLE
ROYALTY RATE BENCHMARKING
TRANSACTIONAL NET MARGIN METHOD**

**CROSS-BORDER TRANSACTION
GENERAL ANTI-AVOIDANCE RULES (GAAR)
MULTILATERAL INSTRUMENT (MLI) APPLICATION
PRINCIPAL PURPOSE TEST (PPT) ANALYSIS**

**COUNTRY-BY-COUNTRY REPORTING (CBCR)
BEPS ACTION 13 COMPLIANCE
HARD-TO-VALUE INTANGIBLES (HTVI)
MUTUAL AGREEMENT PROCEDURE (MAP)
PILLAR TWO GLOBAL MINIMUM TAX**

**CONTROLLED FOREIGN CORPORATION (CFC)
RULES**

YOUR FACULTY DIRECTOR



Teena Ingram

Highly Respected International Tax Leader & Educator

Teena is a highly respected international tax leader and educator with **over 26 years of experience in multinational tax environments and global compliance**. Renowned for her expertise in transfer pricing, cross-border structuring, and APAC-focused tax planning, she **currently serves as International Tax Partner at WTS Australia, advising Fortune 500 multinationals and leading corporations across diverse jurisdictions**.

Her extensive background in tax governance, regulatory disputes, and customs compliance underpins her strategic approach to cross-border risk management and sustainable tax structuring. As an **active contributor to the Tax Executives Institute Board of Directors and the Hong Kong Institute of CPAs**, Teena has played a pivotal role in shaping industry standards on BEPS implementation and digital economy taxation.

A **sought-after speaker at global tax forums and professional conferences**, Teena **combines deep technical knowledge with commercial insight**. Her dual role as practitioner and educator ensures she delivers both practical expertise and strategic perspective to international tax leadership and education.

OUR PARTICIPANTS

Over 70% of FORTUNE 500 Companies Have Attended Our Accredited Programs Before



PROGRAM AGENDA



MODULE 1: INTRODUCTION TO INTERNATIONAL TAXATION AND TRANSFER PRICING

- Global Tax Principles (Residence vs. Source Taxation)
- Double Taxation & Tax Treaties
- Arm's Length Principle in Transfer Pricing
- Overview of BEPS Initiatives
- APAC Tax Landscape Overview

MODULE 2: TRANSFER PRICING METHODS AND PRINCIPLES

- Overview of TP Methodologies (CUP, Resale Price, Cost Plus, TNMM, Profit Split)
- Comparability Factors
- Selection of the Best Method
- Introduction to Advance Pricing Agreements (APAs)

MODULE 3: TP DOCUMENTATION AND COMPLIANCE (BEPS ACTION 13)

- Master File
- Local File
- Country-by-Country Report Requirements
- Local Documentation Rules in Key APAC Countries
- Compliance Deadlines and Penalty Regimes

- Aligning TP Policies with Documentation

MODULE 4: FUNCTIONAL ANALYSIS AND VALUE CREATION IN TP

- Conducting Functional, Asset, and Risk Analysis
- DEMPE Functions for Intangibles (Development, Enhancement, Maintenance, Protection, Exploitation)
- Value Chain Analysis Across Jurisdictions
- Linking Functions to Profit Allocation

MODULE 5: TRANSFER PRICING FOR TANGIBLE GOODS TRANSACTIONS

- Intercompany Supply Chain Models (e.g. Fully Fledged Manufacturer vs. Contract Manufacturer; Limited-Risk Distributor vs. Entrepreneur)
- Benchmarking Distributor Margins
- Customs Valuation Interplay
- Managing Cost of Goods Sold vs. Transfer Price

MODULE 6: TRANSFER PRICING FOR INTRAGROUP SERVICES

- Management Fees and Headquarter Services
- Cost Allocation vs. Direct Charging
- Shareholder vs. Chargeable Activities

PROGRAM AGENDA



- Benefit Test and Documentation
- Low-Value-Adding Services Safe Harbor

MODULE 7: TRANSFER PRICING FOR INTANGIBLES AND ROYALTIES

- Intellectual Property (IP) Transfers and License
- DEMPE Functions Applied in Practice
- Royalty Rate Benchmarking
- Hard-to-Value Intangibles
- Local Intangibles Regulations in APAC (e.g. China's Focus on Location-Specific Advantages)

MODULE 8: INTERCOMPANY FINANCING AND TREASURY (LOANS, GUARANTEES & CASH POOLS)

- Intragroup Loans and Interest Rate Setting
- Guarantee Fee Pricing
- Cash Pooling Arrangements
- Thin Capitalization Rules Overview
- Hybrid Mismatch Considerations

MODULE 9: PERMANENT ESTABLISHMENTS (PES) AND PROFIT ATTRIBUTION

- Definition of PEs Under Tax Treaties and Domestic Law

- Common PE Triggers (Fixed Place of Business, Dependent Agent)
- Recent Developments (e.g. OECD Action 7 Expanding Agency PE Definition)
- PE Risk Indicators (e.g. Employee Travel or Agent Activities)
- Basics of Profit Attribution to PEs

MODULE 10: BUSINESS RESTRUCTURING AND TAX-EFFICIENT SUPPLY CHAIN MANAGEMENT

- Types of Business Restructurings
- Tax Implications of Transfers of Functions/Assets
- Exit Charge Considerations
- Obtaining Tax Rulings for Reorganizations
- Post-Restructuring Transfer Pricing Considerations

MODULE 11: ANTI-AVOIDANCE RULES AND BEPS MEASURES ACROSS APAC

- General Anti-Avoidance Rules (GAAR) in Key Countries (e.g. India and China's GAAR Provisions)
- Hybrid Mismatch and Interest Limitation Rules (e.g. Australia's Hybrids and New Interest Barrier)
- Controlled Foreign Corporation (CFC) Rules (e.g. Japan, Korea CFC Regimes)

PROGRAM AGENDA



- Digital Economy Measures (Significant Economic Presence Rules, Equalization Levies)
- Anti-Treaty Abuse (MLI Principal Purpose Test)

MODULE 12: INDIRECT TAXES AND CROSS-BORDER TAXATION

- Overview of VAT/GST Systems in APAC (e.g. China VAT and Golden Tax System, Singapore GST, Malaysia SST)
- Cross-Border Services and Import of Services (Reverse Charges, Digital Services Taxes if Any)
- Indirect Tax Compliance and Reconciliations
- Overview of Withholding Taxes on Cross-Border Payments (Dividends, Interest, Royalties) in APAC
- Managing Withholding Tax Relief via Treaties

MODULE 13: TAX CONTROVERSY AND DISPUTE RESOLUTION IN APAC

- Handling Tax Audits and Investigations (Focus on Transfer Pricing and International Tax Audits)
- APAC Audit Trends

- Managing Information Requests and Tax Authority Queries
- Dispute Resolution Mechanisms – Including Mutual Agreement Procedure (MAP) under Tax Treaties
- Advance Pricing Agreements (APAs) to Prevent Disputes
- Litigation Considerations

MODULE 14: TAX GOVERNANCE AND AUDIT READINESS

- Corporate Tax Residency Risks & Governance
 - Australia's Central Management and Control Test
 - China's "Effective Management" Standard
- Permanent Establishment Monitoring Programs Across APAC
- Indirect Tax Controls (Reconciliations, Golden Tax, Rate Changes)
- Intercompany Financing Governance (Thin-Cap Limits, Hybrid Rules, Residency Mismatches)
- Governance in M&A/Reorganizations (Due Diligence, Integration, Compliance)
- Integration with TP Documentation & Tax Control Framework (Roles, Controls, Accountability)

PROGRAM AGENDA



MODULE 15: STRATEGIC TAX PLANNING AND EMERGING DEVELOPMENTS

- Synthesis of Tax Planning Strategies in a Post-BEPS World
- Pillar Two Global Minimum Tax & APAC Implementation Timeline (e.g. Japan, Korea, Malaysia 2024 - 2025)
- Digital Economy Impacts (Preparations for OECD Pillar One or Unilateral Digital Services Taxes)
- Environmental & ESG-Related Tax Trends (Carbon Taxes; Tax Transparency & Reporting such as Public CbCR)
- Managing Tax in the Era of Data Analytics & Digital Tax Administrations

EXAMINATION

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 successful completion of this program, you will be awarded the **Certified APAC International Tax Planning and Structuring Manager (CTM™)** designation, which may be added to your resume, CV, and other professional credentials. This industry-recognized certification carries lifelong validity and is governed by the **Chartered Institute of Professional Certifications**.

Globally recognized and increasingly critical in today's dynamic regulatory landscape, this credential affirms your expertise in APAC's international tax frameworks, transfer pricing methodologies, BEPS compliance, permanent establishment risk, and cross-border structuring strategies. It validates your ability to design tax-efficient structures, mitigate double taxation and dispute risks, and align corporate tax planning with evolving standards such as the OECD guidelines and Multilateral Instrument (MLI). The program content has also been independently accredited by the **CPD Certification Service**, ensuring it adheres to the highest standards of continuing professional development principles.

ABOUT US

49,525

Business Leaders Have
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Certifications Since 2009

390

Certified and Fully
Accredited Programs

87%

Chartered Leaders Have
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We Thank You for Your Ongoing Support
of Our Programs

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