

CHARTERED
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

CERTIFIED INTERNATIONAL TAX PLANNING AND STRUCTURING MANAGER™

CTM™

Fully Accredited
By:

Chartered Institute of
Professional Certifications

CPD
Certification Service



PROGRAM OVERVIEW



Taxation is a cornerstone of Africa's economic development, with tax revenues accounting for nearly 17% of GDP across the continent, compared to the global average of 33%. **Corporate income tax contributes over 20% of total revenue in many African states, making efficient tax systems critical.** With rising digital trade and over 90 DTAs under negotiation, effective tax planning is essential to secure revenues and attract sustainable investment.

This certified program is designed to provide you with a comprehensive understanding of Africa's international tax landscape and to equip you with the advanced capabilities needed to navigate diverse tax regimes, mitigate risks, and implement effective cross-border structuring strategies. With a strong focus on practical applications, this program enables you to **interpret and apply Double Taxation Agreements (DTAs), assess Permanent Establishment (PE) risks, manage intellectual property and royalty taxation, and apply transfer pricing frameworks in line with OECD guidelines.** You will also gain expertise in mergers and acquisitions, indirect asset transfers, capital gains tax management, and the strategic use of holding companies for tax efficiency.

Throughout the program, you will sharpen your skills in tax risk management, compliance reporting, and strategic structuring across African jurisdictions.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



The program provides in-depth insights into **anti-avoidance rules, country-by-country reporting, and exchange of information frameworks, while also addressing Africa-specific challenges** such as limited enforcement capacity, treaty negotiation imbalances, and transfer pricing audit constraints. You will explore **global tax developments including BEPS measures, Pillar One and Two, and digital economy taxation**, enabling you to align local tax strategies with international standards.

Through interactive discussions and real-world examples, you will gain practical experience in **solving complex tax challenges, strengthening compliance, and building resilient structures that balance corporate needs with regulatory demands**. The program emphasizes actionable strategies to optimize tax efficiency, reduce disputes, and support sustainable investment across Africa's rapidly evolving markets.

Upon completing the program and passing the Chartered exam, you will attain the **Certified 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



INTERNATIONAL TAX SYSTEM INTERPRETATION
TAXATION OF THE DIGITAL ECONOMY IN AFRICA
STRUCTURING AND USE OF HOLDING COMPANIES
CROSS-BORDER WITHHOLDING TAX ANALYSIS

TREATY SHOPPING ABUSE IDENTIFICATION
TRANSFER PRICING AUDITS
TAX RULINGS APA INTERPRETATION
BEPS STRATEGY RISK IDENTIFICATION

DOUBLE TAXATION AGREEMENT (DTA)
CLAUSE ANALYSIS
ADVANCE PRICING AGREEMENT (APA)
APPLICATION

CAPITAL GAINS TAX APPLICATION
IN CROSS-BORDER DEALS
APPLICATION OF AGENCY AND DEPENDENT
AGENT RULES
TRANSFER PRICING COMPLIANCE

AFRICA-SPECIFIC TAX STRUCTURING
GLOBAL MINIMUM TAX (PILLAR TWO)

YOUR FACULTY DIRECTOR



Lance Collop

Highly Distinguished Corporate and International Taxation Expert

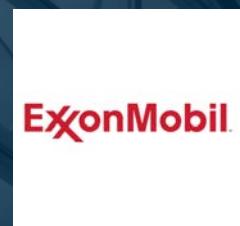
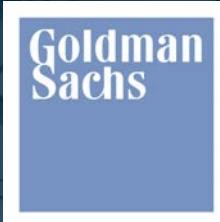
Lance Collop is a distinguished corporate and international tax expert with over 20 years of experience advising listed companies and multinational corporations on international tax planning and structuring. He is the Founder of Collop Tax Collective and a **Chartered Accountant and Chartered Tax Adviser**.

Lance's career includes senior leadership roles at globally recognized firms such as KPMG, Deloitte, and Cliffe Dekker Hofmeyr (CDH), where he guided high-profile mergers, acquisitions, and cross-border structuring transactions. **His expertise spans corporate tax advisory, international tax structuring, M&A tax planning, and bespoke strategies for high-net-worth individuals, with a reputation for positioning tax as a competitive advantage in business decision-making.**

Beyond practice, Lance has contributed to shaping South Africa's tax policy and has published thought leadership in leading business journals. He has also **lectured in taxation at the University of Cape Town**, mentoring the next generation of professionals. His work is widely recognized for delivering practical, innovative, and sustainable tax solutions in complex regulatory environments.

OUR PARTICIPANTS

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



PROGRAM AGENDA



MODULE 1 - INTRODUCTION TO INTERNATIONAL TAXATION IN AFRICA

- Overview of International Tax Systems
- Role of Tax Treaties in Africa
- Importance of Cross-border Tax Cooperation

MODULE 2 - DOUBLE TAXATION AGREEMENTS (DTAS)

- What DTAs Are and How They Work
- Treaty Abuse and Treaty Shopping
- Renegotiation and Cancellation of DTAs

MODULE 3 - HOLDING COMPANIES AND CROSS-BORDER STRUCTURING

- Role of Holding Companies in Tax Planning
- Jurisdiction Selection
- Tax Benefits and Risks

MODULE 4 - PERMANENT ESTABLISHMENT (PE) AND TAXABLE PRESENCE

- Definition and Triggers of PE
- Dependent Agent Rules
- PE in the Digital Economy

MODULE 5 - INTELLECTUAL PROPERTY AND ROYALTY TAXATION

- Tax Treatment of IP and Royalties

- Withholding Taxes
- Licensing Arrangements and Tax Planning

MODULE 6 - TRANSFER PRICING AND INTERCOMPANY TRANSACTIONS

- Arm's Length Principle
- Transfer Pricing Documentation and Audits
- OECD Guidelines
- How APAs Provide Certainty and Prevent Disputes

MODULE 7 - ANTI-AVOIDANCE RULES AND SUBSTANCE OVER FORM

- General Anti-Avoidance Rules (GAAR)
- Substance vs. Form Doctrine
- Identifying Simulated Transactions

MODULE 8 - GLOBAL TAX COMPLIANCE AND TRANSPARENCY

- Tax Rulings and APAs
- Country-by-Country Reporting
- Exchange of Information

MODULE 9 - MERGERS, ACQUISITIONS, AND INDIRECT TRANSFERS

- Tax Implications of M&A
- Indirect Asset Transfers
- Capital Gains Tax in Cross-Border Deals

PROGRAM AGENDA



MODULE 10 - BEPS, PILLAR ONE & TWO, AND THE FUTURE OF TAX

- Base Erosion and Profit Shifting (BEPS)
- Pillar One: Taxing Digital Services
- Pillar Two: Global Minimum Tax

MODULE 11 - AFRICA-SPECIFIC CHALLENGES IN INTERNATIONAL TAXATION

- Limited Tax Authority Capacity and Resources
- Treaty Negotiation Imbalances
- Data Access and Comparability Issues
- Enforcement Challenges in Transfer Pricing Audits
- Political and Economic Pressures on Tax Policy

YOUR CHARTER DESIGNATION



By the vested power in the Board of Governors of Chartered Institute of Professional Certifications, the Advisory Board, Faculty and Curriculum Committee, do hereby certify

Juliana Silva

Has Been Conferred the Designation of

**Certified International Tax Planning and
Structuring Manager™**

CTM™

Has satisfied all the examination and experience requirements, and is duly admitted and licensed to use this charter, board certificate, and membership credentials

And has committed to abide by the membership declaration of ethics, rules of professional conduct and continuing education requirements as a member of Chartered Institute of Professional Certifications

Chair of the Board



Director

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 **Certified International Tax Planning and Structuring Manager (CTM™)** designation. that can be used in your resume, CV and other professional credentials. This certification is industry-recognized with lifelong validity.

Globally recognized and increasingly vital in today's complex regulatory environment, this certification affirms your expertise in international tax frameworks, DTAs, Permanent Establishment rules, transfer pricing, IP taxation, and anti-avoidance measures with a strong Africa focus. It validates your ability to design compliant tax structures, optimize cross-border transactions, manage disputes, and align strategies with global standards such as BEPS, Pillar One and Two, and transparency frameworks. Developed by the **Chartered Institute of Professional Certifications**, the content of this program has been independently accredited by the **CPD Certification Service** as adhering to the highest standards of continuing professional development principles.

ABOUT US

49,525

Business Leaders Have
Attained Their Chartered
Certifications Since 2009

390

Certified and Fully
Accredited Programs

87%

Chartered Leaders Have
Reported Career Promotions
and Enhancements

Chartered Institute of Professional Certifications

All of Chartered Institute of Professional Certifications programs are fully accredited programs. The professional charters and designations are trademarked credentials that can only be used by professionals who have completed and passed our accredited program. It is also independently accredited by CPD as adhering to the highest standards of continuing professional principles.

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We Thank You for Your Ongoing Support
of Our Programs

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