

CHARTERED 
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

GERMANY AND EU INTERNATIONAL TAX PLANNING AND STRUCTURING

**Fully Accredited
By:**

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PROGRAM OVERVIEW



Germany's transfer pricing regulations are highly detailed and aligned with OECD guidelines, requiring extensive documentation. According to a 2022 study by the German Ministry of Finance, **over 60% of multinational companies operating in Germany face challenges in complying with these rules, particularly when dealing with intra-EU transactions** where differing interpretations of the arm's length principle can lead to double taxation.

This certified program is designed to provide you with a comprehensive understanding of Germany's multifaceted tax regulations. It will equip you with the skills and knowledge needed to effectively manage, strategize, and optimize international tax planning and structuring within Germany and the EU. You will gain expertise on a wide range of critical topics, including the latest updates on **German and EU tax laws, the impact of EU directives such as the Anti-Tax Avoidance Directive (ATAD) and DAC6, and the nuances of bilateral tax treaties.**

This program will also delve into specialized areas such as **transfer pricing, VAT strategies, digital service taxes, permanent establishment rules, and BEPS (Base Erosion and Profit Shifting) measures.** You will also explore the regulatory framework for combating tax avoidance within the EU, including **Germany's General Anti-Avoidance Rule (GAAR) and Controlled Foreign Company (CFC) rules.** Additionally, the program addresses the challenges of compliance with the EU's Mandatory Disclosure Rules (MDR) and the intricacies of tax planning for multinational corporations operating across multiple EU jurisdictions, with a particular focus on Germany's unique tax environment.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



Throughout the program, you will develop practical skills in implementing effective tax strategies that align with both German and EU-wide regulations. This includes mastering the **complexities of tax structuring in multinational deals, implementing tax-efficient financing arrangements, and optimizing the use of double taxation agreements to minimize liabilities while ensuring compliance.** You will also gain insights into the implications of digital taxation, including the EU's proposed Digital Services Tax (DST) and its impact on tax planning for companies with significant digital footprints.

Upon successfully completing the program, you will earn the **Certification in Germany and EU International Tax Planning and Structuring.** This certification will validate your expertise in navigating the complexities of international tax and developing compliant, strategic tax solutions in Germany and the EU. This globally recognized certification will not only enhance your professional credibility, but it will also demonstrate your ability to drive strategic planning in international taxation.

ACCREDITATIONS



4.8




4.6



KEY SKILLS YOU WILL GAIN

From This Program



**GERMAN TAX CODE
EU TAX LAW
EU VAT LAW
INTERNATIONAL TAX PLANNING**

**GERMAN TAX CLASSIFICATIONS
OECD MODEL TAX CONVENTION
TAX COMPLIANCE & GOVERNANCE
TAX RISK MANAGEMENT**

**TAX DISPUTE RESOLUTION
CORPORATE TAX STRUCTURING & STRATEGY
CROSS-BORDER TAXATION
FOREIGN TAX ACT**

**TAX AUDIT
TRADE TAX
GROUP TAXATION
DOUBLE TAXATION TREATIES
TRANSFER PRICING COMPLIANCE**

**PERMANENT ESTABLISHMENT RULES
VAT HARMONIZATION**

YOUR FACULTY DIRECTOR



Prof. Dr. Klaus von Brocke

Distinguished International Tax Partner and Legal Expert

Prof. Dr. Klaus is a distinguished authority in international tax law, with specialized expertise in German and EU tax planning and structuring. With **over 20 years of teaching experience, he has educated professionals and students at leading institutions, including the University of Saarland, the University of Zurich (LL.M. program), and the University of Zagreb (EU Tax Class).** His ability to bridge foundational and advanced tax concepts has made him a sought-after expert in the field.

Beyond academia, Prof. Dr. Klaus brings over 15 years of professorship and 13 years of hands-on experience advising multinational enterprises (MNEs) from Germany, the United States, and Japan, as well as medium-sized businesses. His consulting career includes **a decade at Deloitte and 19 years as an International Tax Partner at EY Munich, where he provided strategic tax structuring advice, ensured regulatory compliance, and guided global clients through complex German and EU tax frameworks.**

A prolific thought leader, Prof. Dr. Klaus has **contributed extensively to publications, research papers, and policy discussions on international taxation.** He is also a frequent speaker at global tax conferences, sharing insights on emerging trends, corporate tax strategies, and regulatory challenges. His expertise continues to shape the landscape of international tax law and practice.

OUR PARTICIPANTS

Over 70% of **FORTUNE 500**
Companies Have
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Accredited
Programs
Before





PROGRAM AGENDA

MODULE 1 - OVERVIEW GERMAN INTERNATIONAL TAX LAW

- Individual Taxation
- Company Taxation
- Group Taxation

MODULE 2 - EU LAW AND GERMAN IMPLEMENTATION

- EU Law
- EU Direct Tax Law
- EU VAT Law
- EU Customs Law

MODULE 3 - GERMAN DOUBLE TAX TREATIES (DTT) NETWORK

- DTT Law
- Major German Features in German DTT
- Relationship DTT-National Law-EU Law

MODULE 4 - GERMAN CORPORATE TAX AND ITS CROSS-BORDER IMPLICATIONS

- Key Features of Corporate Tax Rates in Germany
- Important Exemptions and Deductions Available to Corporations in Germany
- Tax Treatment of Cross-Border Transactions Involving German Entities

MODULE 5 - PERMANENT ESTABLISHMENTS AND PROFIT ATTRIBUTION

- Key Regulatory Decrees
- Digital Nomads and Work From Anywhere
- Apple Sales Structure and BEPSMLI 1.0

MODULE 6 - TRANSFER PRICING IN GERMANY AND THE EU

- Basic German Principles of Arm's Length
- Transfer of Functions and DEMPE
- Influence of OECD TP Guidelines, Pillar 1 Amount B and EU Developments

MODULE 7 - HOLDING COMPANIES AND CROSS-BORDER INVESTMENTS

- Germany as Non-Typical Holding Location
- Anti-Abuse Provisions Against Foreign Holding Structures
- Why Germany Invented the Interest-Barrier Rule

MODULE 8 - TAX AVOIDANCE, EVASION, AND ANTI-ABUSE MEASURES

- Typical Aggressive Tax Planning Structures
- Interpreting GAAR and SAAR Against EU Law
- Transparency Measures

The top of the slide features a banner image. On the left is the European Union flag (blue with twelve yellow stars in a circle). On the right is the German flag (horizontal stripes of black, red, and gold, with the German coat of arms in the center). Below the EU flag, the text 'PROGRAM AGENDA' is written in large, white, bold, sans-serif capital letters on a red rectangular background.

PROGRAM AGENDA

MODULE 9 - CROSS-BORDER M&A TAX STRUCTURING

- German Tax Restructuring Law
- Asset and Share Deals
- Real Estate Transfer Tax

MODULE 10 - COMPLIANCE ISSUES

- Tax Declaration and Tax Accounting
- Mandatory Disclosure Rules
- Public CBCR

YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certification's programs are unique as they provide you with professional charter designation and mark 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 Germany and 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 will amplify your professional qualifications and demonstrate your expertise in Germany and EU international tax regulations and planning. It also validates your ability to develop robust compliance frameworks that align with all relevant regulations and policies in Germany and the EU. This program is developed by **Chartered Institute of Professional Certifications** and the content of this program has been certified by **CPD Certification Service** as adhering to highest standards of continuing professional principals.

ABOUT US

49,525

Business Leaders Have
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390

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CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

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