



COURSE OVERVIEW FM0247 **International Taxation**

Course Title

International Taxation

Course Date/Venue

November 02-06, 2025/Crowne Meeting Room, Crowne Plaza Al Khobar, an IHG Hotel, Al Khobar, KSA

Course Reference

FM0247

Course Duration/Credits

Five days/3.0 CEUs/30 PDHs



Course Description



This practical and highly-interactive course includes various practical sessions and exercises. Theory learnt will be applied using the “MS Excel” application.

This course is designed to provide participants with a detailed and up-to-date overview of International Taxation. It covers the sources of international tax law, principles of international taxation and key international tax institutions; the tax treaties and conventions, transfer pricing fundamentals and transfer pricing methods; the documentation and compliance, tax treaty interpretation and application; the permanent establishment (PE) issues and international tax planning strategies; the controlled foreign corporations (CFC) rules, thin capitalization and interest deduction rules; and the anti-avoidance measures, harmful tax practices and tax havens and cross-border VAT/GST systems.



During this interactive course, participants will learn the customs duties and trade taxes, digital economy and E-commerce taxation; the withholding taxes in cross-border transactions and indirect tax planning; the international tax dispute resolution, tax compliance and reporting obligations; the role of international organizations and the emerging trends in international taxation; and the strategic approaches to tax risk management by identifying and assessing tax risks, tax risk appetite and governance frameworks, building strong tax controls and technology and data analytics in tax risk management.



Course Objectives

Upon the successful completion of this course, each participant will be able to:-

- Apply and gain an in-depth knowledge on international taxation
- Discuss international taxation, sources of international tax law, principles of international taxation and key international tax institutions
- Explain tax treaties and conventions, transfer pricing fundamentals and transfer pricing methods
- Carryout documentation and compliance, tax treaty interpretation and application
- Identify permanent establishment (PE) issues and international tax planning strategies and controlled foreign corporations (CFC) rules, thin capitalization and interest deduction rules
- Recognize anti-avoidance measures, harmful tax practices and tax havens and cross-border VAT/GST systems
- Explain customs duties and trade taxes, digital economy and E-commerce taxation, withholding taxes in cross-border transactions and indirect tax planning
- Discuss international tax dispute resolution, tax compliance and reporting obligations and role of international organizations
- Describe the emerging trends in international taxation covering global minimum tax (pillar two), green taxes and environmental levies, cryptocurrency and blockchain taxation and increasing digitalization of tax administration
- Apply strategic approaches to tax risk management by identifying and assessing tax risks, tax risk appetite and governance frameworks, building strong tax controls and technology and data analytics in tax risk management

Exclusive Smart Training Kit - H-STK®



*Participants of this course will receive the exclusive “Haward Smart Training Kit” (H-STK®). The H-STK® consists of a comprehensive set of technical content which includes **electronic version** of the course materials conveniently saved in a **Tablet PC**.*

Who Should Attend

This course provides an overview of all significant aspects and considerations of international taxation for tax managers, consultants, and advisors involved in cross-border taxation, finance managers, accountants, and auditors working with multinational companies, legal professionals specializing in corporate and international tax law, government officials and regulators responsible for tax policy and compliance and executives and decision-makers in multinational organizations seeking to optimize global tax strategies.

Accommodation

Accommodation is not included in the course fees. However, any accommodation required can be arranged at the time of booking.



Course Certificate(s)

Internationally recognized certificates will be issued to all participants of the course who completed a minimum of 80% of the total tuition hours.

Certificate Accreditations

Haward's certificates are accredited by the following international accreditation organizations:

-  British Accreditation Council (BAC)

Haward Technology is accredited by the **British Accreditation Council** for **Independent Further and Higher Education** as an **International Centre**. Haward's certificates are internationally recognized and accredited by the British Accreditation Council (BAC). BAC is the British accrediting body responsible for setting standards within independent further and higher education sector in the UK and overseas. As a BAC-accredited international centre, Haward Technology meets all of the international higher education criteria and standards set by BAC.

-  The International Accreditors for Continuing Education and Training (IACET USA)

Haward Technology is an Authorized Training Provider by the International Accreditors for Continuing Education and Training (IACET), 2201 Cooperative Way, Suite 600, Herndon, VA 20171, USA. In obtaining this authority, Haward Technology has demonstrated that it complies with the **ANSI/IACET 2018-1 Standard** which is widely recognized as the standard of good practice internationally. As a result of our Authorized Provider membership status, Haward Technology is authorized to offer IACET CEUs for its programs that qualify under the **ANSI/IACET 2018-1 Standard**.

Haward Technology's courses meet the professional certification and continuing education requirements for participants seeking **Continuing Education Units (CEUs)** in accordance with the rules & regulations of the International Accreditors for Continuing Education & Training (IACET). IACET is an international authority that evaluates programs according to strict, research-based criteria and guidelines. The CEU is an internationally accepted uniform unit of measurement in qualified courses of continuing education.

Haward Technology Middle East will award **3.0 CEUs** (Continuing Education Units) or **30 PDHs** (Professional Development Hours) for participants who completed the total tuition hours of this program. One CEU is equivalent to ten Professional Development Hours (PDHs) or ten contact hours of the participation in and completion of Haward Technology programs. A permanent record of a participant's involvement and awarding of CEU will be maintained by Haward Technology. Haward Technology will provide a copy of the participant's CEU and PDH Transcript of Records upon request.

Course Fee

US\$ 5,500 per Delegate + **VAT**. This rate includes H-STK® (Haward Smart Training Kit), buffet lunch, coffee/tea on arrival, morning & afternoon of each day.





Course Instructor(s)

This course will be conducted by the following instructor(s). However, we have the right to change the course instructor(s) prior to the course date and inform participants accordingly:



Mr. Henry Beer is a **Senior Finance & Management Consultant** with over **30 years** of in-depth industrial experience within the **Petrochemical, Oil & Gas** industries. His wide expertise covers in the areas of **Financial Analysis Techniques, Financial & Accounting Management, Financial Accounting Principles, Financial Auditing, Advanced Consolidation & Financial Reporting, Cross-Border Transactions, International Taxation, Cross-Border VAT/GST Systems, Digital Economy & E-Commerce Taxation, Leadership & Management Skills, Innovation & Creative Skills, Team Building, Behavioural Skills, Emotional Intelligence, Time Management, Performance Management, Quality & Service Excellence, Customer Service, Contract Management, Tender Development, Project Management, Negotiation Skills, Interpersonal Skills, Communication Skills, Problem Solving & Decision Making, Logistics & Supply Chain Management, Quality Management, Materials Inventory Management, Operations Management, Procurement Management, Project Risk Management, Quality Management, Strategic Recruitment, Interviewing & Selection, Human Capital Asset Management, Human Resource Development, Human Resource Management, Career Development & Succession Planning Strategies, HR Management System, Human Relation Skills & EQ Intelligence, Talent Management, Presentation Skills, Interpersonal Skills, Communication Skills, Collaboration Skills, Developing Effective Partnership, Leadership & Mentoring, Procurement & Purchasing Management, Warehousing, Quality Management System (QMS), Business Management, Cost Optimization, Cost Reduction, Effective Budgeting & Cost Control, Economic Cost Analysis, Financial Modelling & Forecasting, Financial Analysis Techniques, Financial & Accounting Management, Vendor Invoice Processing & Management and Evaluating Cost & Revenue.**

During his career life, Mr. Beer holds significant key positions such as the **Director, Global Commissioning Manager, Senior Business Analyst, Process Engineer, Chemical Engineer, Senior Technician, Technical Sales Engineer, Entrepreneur, Financial Consultant, Business Analyst, Business Financial Planner** and **Independent Financial Planner** to various international companies such as the **Sasol, SASOLChem, TAG Solvents, Virgin Solvent Products, SARS & SAPIA (South African Petroleum Industry Association)** and **RFS Financial Services (Pty) Ltd.**

Training Methodology

All our Courses are including **Hands-on Practical Sessions** using equipment, State-of-the-Art Simulators, Drawings, Case Studies, Videos and Exercises. The courses include the following training methodologies as a percentage of the total tuition hours:-

- 30% Lectures
- 20% Practical Workshops & Work Presentations
- 30% Hands-on Practical Exercises & Case Studies
- 20% Simulators (Hardware & Software) & Videos

In an unlikely event, the course instructor may modify the above training methodology before or during the course for technical reasons.





Course Program

The following program is planned for this course. However, the course instructor(s) may modify this program before or during the workshop for technical reasons with no prior notice to participants. Nevertheless, the course objectives will always be met:

Day 1: Sunday, 02nd of November 2025

0730 – 0800	Registration & Coffee
0800 – 0815	Welcome & Introduction
0815 – 0830	PRE-TEST
0830 – 0930	Introduction to International Taxation Definition and Scope of International Taxation • Objectives of Cross-Border Tax Regulation • Role of Taxation in International Business • Importance for Governments and Multinational Companies
0930 – 0945	Break
0945 – 1030	Sources of International Tax Law Domestic Tax Laws with International Relevance • Bilateral Tax Treaties • Multilateral Instruments (MLI, OECD Initiatives) • Soft Law Sources (Guidelines, Best Practices)
1030 – 1130	Principles of International Taxation Residence versus Source-Based Taxation • Capital Export Neutrality (CEN) and Capital Import Neutrality (CIN) • Worldwide versus Territorial Tax Systems • Double Taxation and Double Non-Taxation Issues
1130 – 1215	Key International Tax Institutions OECD and BEPS Initiatives • United Nations Model Tax Convention • World Trade Organization (WTO) and Taxation • Role of IMF and World Bank in Fiscal Matters
1215 – 1230	Break
1230 – 1330	Tax Treaties & Conventions Purpose and Structure of Tax Treaties • OECD versus UN Model Conventions • Tie-Breaker Rules for Dual Residency • Permanent Establishment (PE) Principles
1330 – 1420	Case Study – International Double Taxation Dispute Real-World Example of Tax Conflict Between Two Countries • Treaty Interpretation Challenges • Resolution Through Mutual Agreement Procedure (MAP) • Lessons Learned for Businesses
1420 – 1430	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1430	Lunch & End of Day One

Day 2: Monday, 03rd of November 2025

0730 – 0830	Transfer Pricing Fundamentals Definition and Significance in Cross-Border Transactions • Arm's Length Principle (ALP) • OECD Transfer Pricing Guidelines • Risks of Mispricing
0830 – 0930	Transfer Pricing Methods Comparable Uncontrolled Price (CUP) Method • Resale Price and Cost-Plus Methods • Profit-Based Methods (TNMM, Profit Split) • Choosing the Most Appropriate Method
0930 – 0945	Break



0945 – 1100	Documentation & Compliance Master File, Local File, and Country-by-Country Reporting (CbCR) • Transfer Pricing Documentation Requirements • Penalties for Non-Compliance • Role of Technology in Compliance
1100 – 1215	Tax Treaty Interpretation & Application Allocation of Taxing Rights Under Treaties • Article-by-Article Analysis of OECD/UN Models • Withholding Tax Provisions • Methods for Eliminating Double Taxation
1215 – 1230	Break
1230 – 1330	Permanent Establishment (PE) Issues Definition and Threshold of PE • Fixed Place of Business and Dependent Agents • Service and Construction PEs • Anti-Fragmentation Rules
1330 – 1420	Case Study – Transfer Pricing Adjustment Example of a Dispute in Intercompany Pricing • Tax Authority Perspective versus Taxpayer Perspective • Arbitration and MAP Outcomes • Lessons for Future Compliance
1420 – 1430	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1430	Lunch & End of Day Two

Day 3: Tuesday, 04th of November 2025

0730 – 0830	International Tax Planning Strategies Objectives of Multinational Tax Planning • Holding Company Structures • Use of Tax Treaties and Treaty Shopping • Intellectual Property (IP) Structuring
0830 – 0930	Controlled Foreign Corporations (CFC) Rules Purpose of CFC Legislation • OECD BEPS Action 3 • Examples of CFC Regimes (US, EU, Asia) • Compliance Requirements and Planning Implications
0930 – 0945	Break
0945 – 1100	Thin Capitalization & Interest Deduction Rules Thin Capitalization Concept and Risks • OECD BEPS Action 4 • Earnings-Stripping Rules • Debt versus Equity Financing Strategies
1100 – 1215	Anti-Avoidance Measures General Anti-Avoidance Rules (GAAR) • Specific Anti-Avoidance Rules (SAAR) • Substance-Over-Form Doctrine • Economic Substance Requirements
1215 – 1230	Break
1230 – 1330	Harmful Tax Practices & Tax Havens Definition and Characteristics of Tax Havens • OECD Blacklist/Grey List • Preferential Regimes and Harmful Practices • Measures Against Base Erosion and Profit Shifting (BEPS)
1330 – 1420	Case Study – Tax Avoidance Structure Example of Aggressive Tax Planning • Legal versus Illegal Tax Minimization Strategies • Tax Authority Responses • Implications for Global Businesses
1420 – 1430	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1430	Lunch & End of Day Three



Day 4: Wednesday, 05th of November 2025

0730 – 0830	Cross-Border VAT/GST Systems <i>Basics of VAT/GST in International Trade • Place of Supply Rules • Reverse Charge Mechanism • Compliance and Reporting Requirements</i>
0830 – 0930	Customs Duties & Trade Taxes <i>Types of Customs Duties • Valuation of Goods for Customs Purposes • Tariff Classifications and Exemptions • Interaction with Free Trade Agreements</i>
0930 – 0945	Break
0945 – 1100	Digital Economy & E-Commerce Taxation <i>Challenges in Taxing Digital Businesses • OECD BEPS Action 1 – Digital Taxation • Digital Services Taxes (DST) • Global Minimum Tax (Pillar One & Pillar Two)</i>
1100 – 1215	Withholding Taxes in Cross-Border Transactions <i>Definition and Scope • Types: Dividends, Interest, Royalties, Technical Services • Treaty Relief and Exemptions • Compliance and Practical Challenges</i>
1215 – 1230	Break
1230 – 1330	Indirect Tax Planning <i>Structuring Supply Chains to Minimize VAT/GST • Leveraging Free Trade Zones and Bonded Warehouses • Cross-Border Services Structuring • Mitigating Customs and Excise Risks</i>
1330 – 1420	Case Study – VAT Dispute in Cross-Border Services <i>Dispute Over Place-of-Supply Rules • Impact on Multinational Operations • Lessons for Compliance and Structuring • Resolution Process and Arbitration</i>
1420 – 1430	Recap <i>Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow</i>
1430	Lunch & End of Day Four

Day 5: Thursday, 06th of November 2025

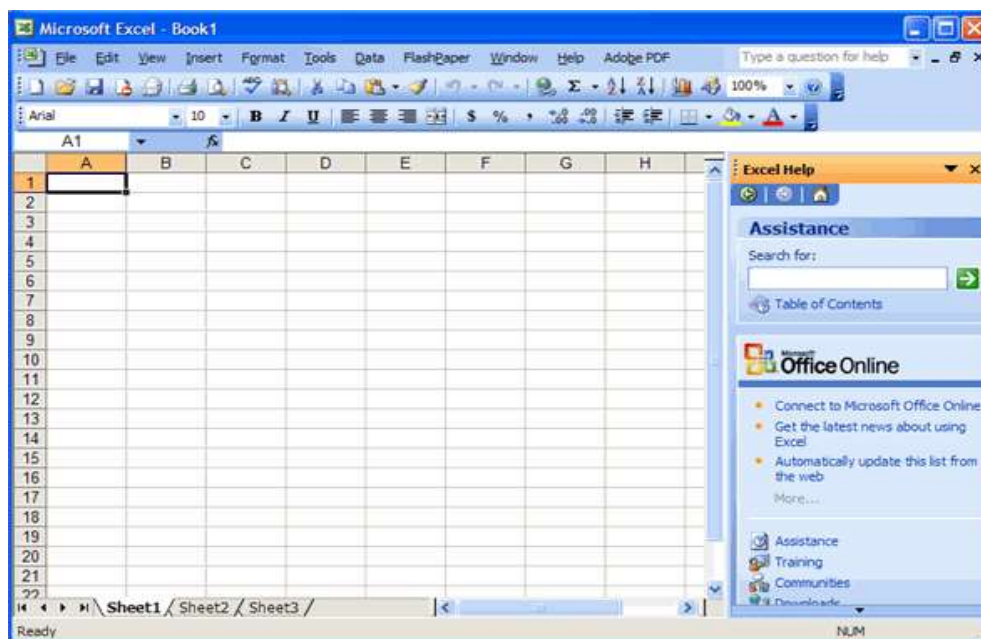
0730 – 0830	International Tax Dispute Resolution <i>Causes of International Tax Disputes • Mutual Agreement Procedure (MAP) • Arbitration in Tax Disputes • Role of Advance Pricing Agreements (APAs)</i>
0830 – 0930	Tax Compliance & Reporting Obligations <i>Global Reporting Standards (CRS, FATCA) • OECD Country-by-Country Reporting (CbCR) • Beneficial Ownership Transparency • Corporate Governance and Compliance Culture</i>
0930 – 0945	Break
0945 – 1100	Role of International Organizations <i>OECD Inclusive Framework on BEPS • UN Initiatives in Tax Cooperation • EU Directives on Tax Transparency (DAC6, ATAD) • Role of Regional Tax Bodies</i>
1100 – 1215	Emerging Trends in International Taxation <i>Global Minimum Tax (Pillar Two) • Green Taxes and Environmental Levies • Cryptocurrency and Blockchain Taxation • Increasing Digitalization of Tax Administration</i>



1215 – 1230	Break
1230 – 1345	Strategic Approaches to Tax Risk Management <i>Identifying and Assessing Tax Risks • Tax Risk Appetite and Governance Frameworks • Building Strong Tax Controls • Technology and Data Analytics in Tax Risk Management</i>
1345 – 1400	Course Conclusion <i>Using this Course Overview, the Instructor(s) will Brief Participants about the Course Topics that were Covered During the Course</i>
1400 – 1415	POST-TEST
1415 – 1430	<i>Presentation of Course Certificates</i>
1430	<i>Lunch & End of Course</i>

Simulator (Hands-on Practical Sessions)

Practical sessions will be organized during the course for delegates to practice the theory learnt. Delegates will be provided with an opportunity to carryout various exercises using “MS-Excel” application.



MS-Excel

Course Coordinator

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