

International Taxation

The Introduction to International Tax course is designed to give a broad understanding of how companies are affected by their international business activity. In particular, the course will cover the fundamental concepts of international tax: corporate residence; treatment of branches and subsidiaries; withholding taxes; financing; Double Tax Treaties and how to use them; Double Tax Relief; anti-avoidance measures and international reorganisations.

Course outline

The course will look in detail at the key tax provisions affecting the treatment of international business operations both out of and into the UK.

It will include:

- The basis of taxation
- Company residence
- Branches/permanent establishments
- Foreign branch exemption
- Trading in/with a territory
- Double tax treaties
- Double tax relief
- Withholding taxes
- Transfer pricing
- Controlled foreign companies
- Worldwide debt cap
- Group provisions re losses and gains
- Other anti –avoidance provisions
- Recent changes