

COURSE PROGRAMME

Course Title : **Executive Tax Programme Level II
(International Tax)**

Intake Number : **1/2021**

Level : Intermediate

Recommended for : a) Participants with 1-2 years relevant experience in domestic tax, and
b) Participants must have basic knowledge of international tax

Course Fees: 5 days (30 CPE Hours)

\$1,107.45
(after 10% discount and inclusive of GST)

Fees include course materials.

Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD1035, excluding GST.

Individual participants paying on their own can apply for SkillsFuture Credit claim and Union Training Assistance Programme (UTAP) funding. For more information, please visit our website.

Please ensure you have read and understood the [Terms and Conditions](#) for courses.

Certificate of Completion: There is no written examination for this programme. Participants would be awarded a certificate of completion upon achieving a minimum 60% attendance.

Overview

This programme provides in-depth knowledge in international tax principles and concepts, with focus on specific issues on tax treaty and transfer pricing.

The programme is delivered via virtual classroom. Through the virtual classroom, you get to learn, interact with our trainers and reinforce your learning through discussions and case studies.

Outline

1. Transfer Pricing (TP)
 - TP Documentation
 - Dispute Resolution and Prevention – Mutual Agreement Procedures (“MAP”) and Advanced Pricing Arrangement (“APA”)
 - Analyzing a Transfer Pricing Arrangement
2. Tax Treaty Application
 - Interaction between Treaties and Domestic Tax Rules
 - Business Profits
 - Interest, Dividends & Royalties
 - Employment Income
 - Taxation of Residents’ Relief from Double Taxation
3. Case Studies on Interpretation of Treaty
4. Recent International Tax Developments and Impact
 - Overview of the OECD’s BEPS Developments
 - Highlight of Key Recommendations and Resulting Implications
 - Unilateral Measures
5. Selected Countries’ Tax Systems with emphasis on International Tax Transactions
 - Key Developments and Trends
 - Treaty Shopping
 - Anti-avoidance Rules
 - Case Studies

The following countries will be covered:

- China
- India
- Indonesia

Virtual Classroom Requirements

- Participants would need to have a laptop with an in-built camera / external webcam to access the Internet with a Chrome browser, and a headset/earpiece with microphone.
- The virtual classroom will be delivered via Canvas and Zoom. Login details will be provided upon confirmation of enrolment.
- Recording of the online training by Tax Academy (TA) is a requirement by SkillsFuture Singapore (SSG) for audit purposes as TA's courses qualify for SSG funding. Participants are also required to turn on their video cameras throughout the full training session for the purpose of the recording.

Virtual Classroom Schedule

- Participants will be required to do pre-reading of materials before the virtual classroom sessions.

Dates / Time	Module	Lecturer
11 & 12 Oct 2021 9.00 a.m. to 12.30 p.m.	Transfer Pricing Case Study – How to Conduct a Transfer Pricing Study	Lee Jingyi Partner Cindy Lee Manager KPMG Advisory LLP
13 Oct 2021 9.00 a.m. to 5.00 p.m.	Tax Treaty Application	Liew Li Mei Partner Deloitte & Touche LLP
18 Oct 2021 9.00 a.m. to 12.30 p.m.	Case studies on Interpretation of Treaty	Nico Derksen International Tax Management Pte Ltd
19 & 20 Oct 2021 9.00 a.m. to 12.30 p.m.	Recent International Tax Developments and Impact	Chester Wee Partner Stephen Lam Partner Ernst & Young Solutions LLP
25 Oct 2021 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • China	Soon Yen Chong Partner Edward Xu Senior Manager Fang Rong Senior Manager Ernst & Young Solutions LLP
26 Oct 2021 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • India	Balakrishnan Bipin Partner KPMG Services Pte Ltd
27 Oct 2021 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • Indonesia	Jacob Zwaan Tax Partner KPMG Indonesia

'End'