

COURSE PROGRAMME

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

Intake Number : **1/2020**

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)

\$1,230.50
(fees is inclusive of GST)

This course is available for skillsfuture credit claim. 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.

Look forward to a new learning experience as we deliver the programme to you 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 Framework in Singapore – Requirements and Latest Developments
- TP Requirements in Singapore – Related-Party Transactions Reporting Form
- TP Documentation
- Dispute Resolution and Prevention – Mutual Agreement Procedures (“MAP”) and Advanced Pricing Arrangement (“APA”)
- Analyzing a Transfer Pricing Arrangement
- Technical Aspect – Head-Office Cost Recharges and Intra-Group Services
- Related-Party Loans
- Some Practical Considerations of TP – Audit Triggers
- Operational Aspects of TP

2. Tax treaty application

- Concept of withholding tax
- Illustrations on the interaction of treaties and domestic tax rules
 - Business profits
 - Interest, dividends & royalties
 - Employment income
 - Foreign tax credit

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
- Permanent establishment
- Prevent treaty abuse – impact of LOB/MPT and implications
- TP documentation – master file and local file (in relation to country-by-country reporting and disclosure of information/greater transparency)
 - Contents
 - Implications

5. Case study on interplay between treaty and transfer pricing

6. Selected countries’ tax systems with emphasis on international tax transactions

- The following countries will be covered:
 - China
 - India
 - Indonesia

- Key observations, developments and trends
- Treaty shopping
- Anti-avoidance rules
- Case studies

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.

Virtual Classroom Schedule

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

Dates / Time	Module	Lecturer
6 & 7 Oct 2020 9.00 a.m. to 12.30 p.m.	Transfer Pricing Case Study – How to Conduct a Transfer Pricing Study	Lee Jingyi Partner KPMG Advisory LLP
14 & 15 Oct 2020 9.00 a.m. to 12.30 p.m.	Tax Treaty Application	Liew Li Mei Partner Deloitte & Touche LLP
16 Oct 2020 9.00 a.m. to 12.30 p.m.	Case studies on Interpretation of Treaty	Nico Derksen International Tax Management Pte Ltd
20 & 21 Oct 2020 9.00 a.m. to 12.30 p.m.	Recent International Tax Developments and Impact Case Study	Chester Wee Partner Stephen Lam Partner Ernst & Young Solutions LLP
28 Oct 2020 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • China	Hsin-Yee Wong Partner Molvin Yiu Director Ernst & Young Solutions LLP
29 Oct 2020 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • India	Balakrishnan Bipin Partner KPMG Services Pte Ltd
30 Oct 2020 9.00 a.m. to 12.30 p.m.	Selected Countries' Tax Systems • Indonesia	Steven Solomon Director KPMG Services Pte Ltd

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