

Virtual training on Principles of international Taxation

Topic 1: Introduction to the international tax law

1. The challenges of international tax law
2. Methods of taxation (residence and source taxation)
3. Double tax treaties. Structure, purpose.
4. Relationships of tax treaties and domestic law
5. Methods of elimination of double taxation

Topic 2: The concept of residence

1. Tax residency of individuals
2. Tax residency of legal entities
3. Tax residency of transparent entities
4. Dual residence

Topic 3: Permanent establishment

1. Conditions, required for constitution of a Permanent establishment
2. Construction and installation projects
3. "Service Permanent establishment"
4. Agency Permanent establishment
5. Preparatory and auxiliary activities

Topic 4: Allocation of taxing rights over cross-border business activities under tax treaties

1. Taxation of a permanent establishment.
2. Allocation of profit and expenses. Arm's length principle and the "separate entity approach".

Topic 5: Passive income

1. Withholding mechanism.
2. Taxation of dividends. Limitation of taxation rights of the source country. Beneficial ownership.
3. Taxation of interest. Interest attributable to a PE.
4. Interest payments between associated enterprises.
5. Taxation of royalties.
6. Taxation of capital gains. Alienation of immovable property. Alienation of shares. Alienation of ships or aircraft.

Topic 6: Taxation of income from personal services

1. Income from employment
2. Directors' fees

Topic 7: Anti-avoidance rules

1. General anti-avoidance rules (GAAR)
2. Controlled foreign company regimes
3. Conduit and base companies
4. Hybrid mismatches
5. Thin capitalization rules
6. Transfer pricing rules (general information)
7. Withholding mechanism

Topic 8: Administrative cooperation

1. Exchange of information
2. Mutual agreement procedures

Duration: 3.5 hours, two days

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Fee per person: 350 AZN (net of VAT)

