

CHARTERED 
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

CERTIFIED UK CORPORATE TAX PLANNING AND STRUCTURING MANAGER™

CTM™

**Fully Accredited
By:**

Chartered Institute of
Professional Certifications

CPD
Certification Service



PROGRAM OVERVIEW



The UK corporate tax landscape ranks among the most intricate and aggressively enforced in the world. **With more than 1,200 pages of HMRC guidance, over 500 targeted anti-avoidance provisions, and the BEPS Pillar II global minimum tax now fully in force**, the compliance bar has never been higher. Today's tax, finance and accounting leaders must architect robust tax structures, anticipate regulatory scrutiny, and manage tax risk at an enterprise level.

This certified program is designed to equip you with the strategic and technical capabilities required to lead corporate tax planning and structuring within UK and multinational corporate environments. You will gain a rigorous foundation in UK corporation tax, covering core concepts, group relief, and effective tax rate management, plus advanced expertise in cross-border planning, transfer pricing, IP structuring, and M&A tax implications. **Fully aligned with HMRC requirements and current UK legislative standards, this program ensures that you can design tax-efficient structures that are commercially sound, technically defensible, and governance-ready.**

Beyond technical foundations, participants will develop hands-on capability in navigating the full spectrum of anti-avoidance legislation, including GAAR, CFC regimes, interest limitation rules, and debt pushdown strategies, while mastering BEPS compliance, Pillar II global minimum tax interactions, and treaty-based cross-border planning. **This program will also equip you to build and defend robust transfer pricing policies, manage intra-group financing arrangements, and structure IP licensing models that preserve compliance while optimizing revenue streams.** Tax risk management, internal control frameworks, audit readiness, and country-by-country reporting are examined in depth, ensuring you can lead a high-performing tax function that meets the demands of increasing regulatory scrutiny and transparency. The program culminates in a **capstone project**, where you will develop a holistic tax strategy for a UK corporate group, showcasing strategic thinking, technical accuracy, and advisory skills to communicate with senior leadership.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



Upon completing the program and passing the Chartered exam, you will attain the **Certified UK Corporate Tax Planning and Structuring Manager (CTM™) designation**. This globally recognized credential will **advance your career** and validate your expertise to lead complex tax structuring decisions. Not only will the CTM™ credential enhance your professional credibility, but it will also expand your career opportunities and empower you to operate effective tax control frameworks, manage tax audits, and defend tax positions in an environment of increasing transparency and regulatory scrutiny.

ACCREDITATIONS



4.8



4.6



KEY SKILLS YOU WILL GAIN

From This Program



**CORPORATION TAX COMPUTATION
GROUP RELIEF OPTIMISATION
TRANSFER PRICING POLICY DESIGN
CROSS-BORDER TAX STRUCTURING**

**GAAR DEFENCE & APPLICATION
CFC REGIME NAVIGATION
BEPS PILLAR II COMPLIANCE
IP & INTANGIBLE ASSET STRUCTURING**

**M&A TAX DUE DILIGENCE
DEBT PUSHDOWN STRATEGY
INTEREST DEDUCTIBILITY ANALYSIS
INTRA-GROUP FINANCING DESIGN**

**TREATY-BASED TAX PLANNING
PERMANENT ESTABLISHMENT ASSESSMENT
TAX RISK MANAGEMENT
INTERNAL CONTROL FRAMEWORK DESIGN
COUNTRY-BY-COUNTRY REPORTING**

**HMRC AUDIT READINESS
EFFECTIVE TAX RATE MANAGEMENT**

YOUR FACULTY DIRECTOR



Neil Da Costa

Distinguished UK Corporate Tax Specialist & Senior Tax Educator

Neil is a distinguished UK corporate tax specialist and senior tax educator with over 25 years of experience in UK taxation, tax legislation, and strategic tax planning. A **Fellow of the Chartered Association of Certified Accountants and a Chartered Tax Advisor**, Neil has built a strong reputation for delivering advanced corporate tax, structuring, and compliance programmes to senior finance and tax professionals globally. He currently serves as Senior Consultant at GLOMACS and previously spent over two decades as Senior Tax Lecturer at Kaplan Professional.

Neil's expertise is deeply rooted in UK corporate tax planning, group structuring, financial accounting alignment, and business strategy. With a background in audit and financial reporting and experience as a Finance Director. **He combines technical tax precision with commercial insight –equipping professionals to design tax-efficient structures, manage compliance risk, and align tax strategy with broader corporate objectives.** His clients include PwC, Deloitte, KPMG, Barclays Capital, Goldman Sachs, SABIC, and the Public Investment Fund.

An accomplished **author of Advanced Tax Condensed Notes** and numerous professional articles, Neil is widely recognised for simplifying complex UK corporate tax legislation into practical, defensible strategies. His training approach integrates technical mastery with governance, structuring insight, and real-world application, empowering tax leaders to navigate HMRC scrutiny, optimise corporate tax frameworks, and lead strategic tax decision-making with confidence.

OUR PARTICIPANTS

Over 70% of FORTUNE 500 Companies Have Attended Our Accredited Programs Before



Goldman Sachs



SAMSUNG



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BURBERRY



Citi



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HYUNDAI



Pfizer

Life is our life's work



Nestlé

PROGRAM AGENDA



MODULE 1 - INTRODUCTION AND UK CORPORATE TAX LANDSCAPE

- Program Introduction and UK Corporate Tax Landscape
- Overview of the Syllabus, Assessment, and Learning Ecosystem
- UK Tax Framework: Corporate Tax, Group Relief, and Filing Timelines

MODULE 2 - UK CORPORATION TAX CONCEPTS

- Core UK Corporation Tax Concepts
- Tax Base, Rates, Reliefs, and Allowable Deductions
- Tax Accounting vs. Statutory Accounting Alignment

MODULE 3 - GROUP RELIEF

- Group Relief, Loss Relief & Consolidated Planning
- Mechanics of Group Relief, Surrender/offset Rules, Losses in a Group
- Elective and Timing Considerations for Relief Claims

MODULE 4 - CROSS-BORDER TAX

- Cross-Border Tax Planning and Residency

- Residence, Permanent Establishment Concepts, and Nexus With UK Tax
- VAT, Customs, and Transfer Pricing Interplay for Cross-border Activities

MODULE 5 - TRANSFER PRICING

- Transfer Pricing Fundamentals and BEPS Compliance
- Arm's-length Principle, TP Methods, Documentation, and Benchmarking
- BEPS Actions 8–10: Services, Intangibles, and Intra-group Financing Considerations

MODULE 6 - LICENSING AND INTANGIBLES

- IP, Licensing, and Intangible Asset Structuring
- Licensing Models, Cost Sharing, and Royalty Planning
- Valuation Approaches and Risk of Value Leakage

MODULE 7 - MERGERS & ACQUISITIONS

- Mergers, Acquisitions, and Restructuring Tax Implications
- Tax Due Diligence, Post-completion Integration, and Rollover Reliefs

PROGRAM AGENDA



- Structuring for Tax Efficiency in Deals and Reorganisations

MODULE 8 - FINANCING IMPLICATIONS

- Financing, Interest Deductibility, and Debt Pushdown
- Interest Limitation Rules (NIM, IFRS 16 Implications, Group Relief Relevance)
- Intercompany Lending, Thin Capitalization, and Debt Pushdown Strategies

MODULE 9 - GENERAL ANTI ABUSE REGULATIONS

- GAAR, Anti-Avoidance, and Substance Requirements
- Substance Tests, Economic Purpose, and Documentation Standards
- Case Studies on GAAR Challenges and Defences

MODULE 10 - CONTROLLED FOREIGN COMPANIES

- CFC Regimes, Substantial Erosion, and BEPS Pillar II Context
- CFC Rules, Notification/Reporting Obligations, and Tax on Offshore Profits
- BEPS Pillar II: Global Minimum Tax Concepts and UK Interactions

MODULE 11 - BEPS AND TAX TREATIES

- BEPS, Tax Treaties, and International Tax Landscape
- Treaty-based Planning, Residency Certificates, and Withholding Regimes
- BEPS 9–13 and Treaty-mapping for Cross-border Flows

MODULE 12 - TAX RISK MANAGEMENT

- Tax Risk Management, Governance, and Controls
- Tax Risk Registers, Control Frameworks, and Role of the Tax Function
- Tax Data Quality, Audit Readiness, and Internal Governance Processes

MODULE 13 - TAX COMPLIANCE

- Tax Compliance, Reporting, and Disclosure
- UK CT Return Preparation, Disclosures, and HMRC Interaction
- Country-by-country Reporting Considerations for Multinational Groups

MODULE 14 - TAX DATA MANAGEMENT

- Tax Data, Analytics, and Technology Enablement

PROGRAM AGENDA



- Data Collection, Analytics for Decision-making, and Tax Technology Tools
- Data Governance, Dashboards, and Scenario Planning

MODULE 15 - CASE STUDY AND ADVISORY SHOWCASE

- Capstone Project and Strategic Advisory Showcase
- Integrative Case: Synthesize Learning Into a Holistic Tax Strategy for a Hypothetical UK Group
- Stakeholder Communication, Governance, and Change Management

EXAMINATION

YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certifications' programs are unique as they provide you with professional charter designations and marks that can be used across your lifetime once you have completed our programs.

Upon successful completion of this program, you will be awarded the **Certified UK Corporate Tax Planning and Structuring Manager (CTM™)** designation, which may be added to your resume, CV, and other professional credentials. This industry-recognized certification carries lifelong validity.

Globally recognized and increasingly essential in today's regulatory landscape, this certification will demonstrate your expertise in balancing tax optimization with compliance integrity, strengthening internal controls, and advising boards and senior executives on complex UK and international tax structuring decisions. It will also validate your capability to design globally resilient tax-efficient structures, navigate CFC, GAAR, and treaty complexities, and align UK corporate tax planning with multinational operational strategy. Developed by **Chartered Institute of Professional Certifications**, the content of this program has been independently accredited by **CPD Certification Service** as adhering to the highest standards of continuing professional principles.

ABOUT US

49,525

Business Leaders Have Attained Their Chartered Certifications Since 2009

390

Certified and Fully Accredited Programs

87%

Chartered Leaders Have Reported Career Promotions and Enhancements

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All of Chartered Institute of Professional Certifications programs are fully accredited programs. The professional charters and designations are trademarked credentials that can only be used by professionals who have completed and passed our accredited program. It is also independently accredited by CPD as adhering to the highest standards of continuing professional principles.

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CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

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