

**CHARTERED**   
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

# CHARTERED EU CORPORATE TAX MANAGER™

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## CCM™

**Fully Accredited  
By:**

Chartered Institute of  
Professional Certifications

CPD  
Certification Service



# PROGRAM OVERVIEW



Companies with **sophisticated EU tax management frameworks reduce compliance costs by 40% and minimize tax risks by 65% compared to organizations with fragmented tax approaches.** Effective EU tax management enables better regulatory compliance, risk mitigation, and strategic tax planning, essential for competing across Europe's complex tax landscape.

This Chartered program is designed to equip senior tax, accounting and finance leaders with the strategic, technical, and governance capabilities required to **manage corporate tax across complex EU and multinational environments.** You will gain a rigorous foundation in **EU and international corporate tax, covering transfer pricing, cross-border tax structuring, the Anti-Tax Avoidance Directive (ATAD), double tax treaties,** and the practical implications of the OECD BEPS and Pillar Two frameworks.

Beyond theory and practical case studies, participants will develop hands-on capability in applying **Pillar Two global minimum tax rules, managing effective tax rate outcomes, and aligning tax strategies with the EU and OECD accounting and financial reporting requirements.** This program will also address **tax governance and risk management** at enterprise level, equipping participants to design and operate **robust tax control frameworks, manage multi-jurisdictional tax audits, and defend tax positions** in an environment of increasing transparency and regulatory scrutiny.

## ACCREDITATIONS



4.8



4.6



# PROGRAM OVERVIEW



Throughout the program, participants will further gain practical expertise in managing **VAT and indirect tax complexity, transfer pricing documentation, dispute resolution mechanisms, and cross-border transaction risks**. EU-specific risks, including State aid exposure and coordinated tax authority investigations, are examined to ensure defensible and sustainable tax strategies.

Upon completing the program and passing the Chartered exam, you will attain the **Chartered EU Corporate Tax Manager (CCM™) designation**. This globally recognized credential will validate your expertise in mastering EU corporate tax frameworks and position you as a trusted authority capable of leading tax strategy across international organizations. Not only will the CCM™ credential enhance your professional credibility, but it will also expand your career opportunities and empower you to play a pivotal role in guiding corporate strategy and financial resilience in today's evolving tax landscape.

## ACCREDITATIONS



4.8




4.6



# KEY SKILLS YOU WILL GAIN

## From This Program



**EU TAX SOVEREIGNTY NAVIGATION  
ATAD IMPLEMENTATION STRATEGY  
PERMANENT ESTABLISHMENT RISK ASSESSMENT  
TRANSFER PRICING DOCUMENTATION  
COMPLIANCE**

**CROSS-BORDER LOSS RELIEF OPTIMIZATION  
BENEFICIAL OWNERSHIP ANALYSIS  
STATE AID 4-STEP TEST APPLICATION  
ECJ CASELAW INTERPRETATION**

**TAX RESIDENCY DETERMINATION  
HOLDING STRUCTURE DESIGN  
IP REGIME OPTIMIZATION  
AGENCY PE RISK MANAGEMENT**

**INTEREST LIMITATION RULE APPLICATION  
CFC RULES IMPLEMENTATION  
EXIT TAXATION STRATEGY  
TAX NEUTRALITY PLANNING  
DAC6 DISCLOSURE MANAGEMENT**

**GLOBE RULES APPLICATION  
PILLAR 2 COMPLIANCE FRAMEWORK**

# YOUR FACULTY DIRECTOR



## Pieter-Jan Wouters

### Distinguished Corporate and International Tax Advisor

Pieter-Jan Wouters is a distinguished corporate and international tax advisor, currently serving as a Tax Director for a Big Four consultancy firm and as a **lecturer in corporate tax at UCLL University College in Belgium**. With extensive expertise in international tax law, Pieter-Jan has authored over 110 technical publications in both national and international legal doctrines. His scholarly contributions include several books on topics such as **cross-border corporate migrations, cross-border loss relief, IP/R&D tax incentives, and tax consolidation**.

Pieter-Jan's dual role as a practitioner and academic allows him to provide a unique perspective, blending practical experience with deep theoretical knowledge. His work is highly regarded in the **field of corporate taxation**, and he is known for his ability to navigate complex tax issues and offer innovative solutions. Pieter-Jan is committed to advancing the understanding of international tax law and sharing his expertise through teaching and publications.

# OUR PARTICIPANTS

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



Goldman Sachs



SAMSUNG



ExxonMobil



BURBERRY



citi



IKEA



VOLVO



HYUNDAI



Pfizer

Life is our life's work



Nestlé

# PROGRAM AGENDA



## MODULE 1 - INTRODUCTION TO THE EU CORPORATE TAX FRAMEWORK

- Tax sovereignty: National versus EU tax competences
- Role of the European Commission and ECJ
- Positive versus negative harmonization

## MODULE 2 - CORPORATE INCOME TAX SYSTEMS ACROSS THE EU

- Comparative analysis of national corporate tax systems
- Use of tax incentives, IP regimes and holding structures
- Tax residency, permanent establishments and source rules

## MODULE 3 - PERMANENT ESTABLISHMENT CONCEPT

- Avoiding home office PE status
- Agency PE concept: Playing the principal role
- Anti-fragmentation rule

## MODULE 4 - TRANSFER PRICING WITHIN THE EU

- Application of OECD versus EU approaches

- Documentation requirements (BEPS Action 13)
- Dispute resolution mechanisms within the EU

## MODULE 5 - ANTI-TAX AVOIDANCE DIRECTIVE (ATAD)

- Objectives and rationale versus legal basis for ATAD?
- Application of the Interest Limitation Rule, CFC rules, etc.
- Lessons learned from ECJ caselaw

## MODULE 6 - EU PARENT-SUBSIDIARY DIRECTIVE AND INTEREST-ROYALTY DIRECTIVE

- Key provisions, benefits and anti-abuse rules
- Beneficial ownership: Practical application and caselaw
- Interaction with the FASTER Directive

## MODULE 7 - CROSS-BORDER REORGANIZATIONS

- Tax neutrality rules for cross-border reorganizations
- Tax impact of the EU Mobility Directive
- Exit taxation: What is allowed by the ECJ?

# PROGRAM AGENDA



## MODULE 8 - CROSS-BORDER LOSS RELIEF

- Application of the “no possibilities” test
- Loss relief for foreign establishments, reorganizations and corporate migrations
- Concept of the “Final EEA losses”

## MODULE 9 - IMPACT OF STATE AID RULES ON EU TAX PLANNING

- Application of the “4-step test”
- Interaction between state aid rules and taxation
- Lessons learned from recent ECJ caselaw

## MODULE 10 - PILLAR 2: GLOBAL MINIMUM TAXATION

- Key concepts of the GloBE rules
- Impact on international tax planning
- Compliance requirements and deadlines

## MODULE 11 - MANDATORY DISCLOSURE RULES (DAC6): DISCLOSING CROSS-BORDER ARRANGEMENTS

- Scope of a reportable cross-border arrangement
- Intermediaries versus taxpayer: Who reports what?

- Compliance requirements and deadlines

## MODULE 12 - TAX CONTROL FRAMEWORK AND TAX RISK GOVERNANCE

- Identifying and categorizing tax risks
- Establishing risk indicators and KPIs
- Embedding tax into enterprise risk management structures

## MODULE 13 - THE FUTURE OF EU CORPORATE TAX

- Objectives of BEFIT and HOT
- Interaction with GloBE rules, cross-border loss relief, etc.
- Impact on multinational group tax rate and cash-out

## MODULE 14 - ON THE HORIZON: DIGITAL SERVICE TAX (DST) AND ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) RULES

- Jurisdictional DST measures and impact on digital business models
- Interaction between ESG and taxation (including Public CBCR)
- Compliance requirements for digital-first and platform businesses



# PROGRAM AGENDA



**CCM™**  
CHARTERED EU  
CORPORATE TAX  
MANAGER™

## MODULE 15 - CURRENT AND FUTURE ROLE OF AN EU CORPORATE TAX MANAGER

- Strategic influence in board-level tax decision-making
- Navigating reputational risk and stakeholder trust
- Ongoing professional development and EU policy tracking

## 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 **Chartered EU Corporate Tax Manager (CCM™)** 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 affirms your expertise in navigating complex EU corporate tax legislation and managing cross-border compliance frameworks with strategic governance. It validates your capability to lead organizational audit readiness, strengthen tax risk controls, guide regulatory reporting ownership and influence resilient tax decision-making within multinational environments. 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

## Chartered Institute of Professional Certifications

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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INSTITUTE OF PROFESSIONAL CERTIFICATIONS

# OUR FACULTY DIRECTORS

We Collaborate With  
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Renowned Institutions



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# CONTACT US TODAY

We Thank You for Your Ongoing Support  
of Our Programs

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