

CHARTERED 
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

UK INTERNATIONAL TAX PLANNING AND STRUCTURING

**Fully Accredited
By:**

Chartered Institute of
Professional Certifications

CPD
Certification Service



PROGRAM OVERVIEW

In recent years, the UK has strengthened its focus on international tax compliance and anti-avoidance measures, **implementing regulations like the General Anti-Avoidance Rule (GAAR) and adopting OECD BEPS actions**. With over 130 double tax treaties forming one of the world's most extensive networks, businesses operating in the UK face significant challenges navigating complex tax systems. Studies reveal that transfer pricing disputes account for **over 60% of global tax controversies, while VAT compliance errors cost businesses an estimated £12 billion annually**, highlighting the critical need for robust tax planning and structuring strategies.

This certified program provides a comprehensive understanding of UK and international tax systems, equipping you to navigate the complexities of global taxation. It covers **critical aspects of tax planning, risk management, and compliance, enabling you to optimize tax strategies and align them with business objectives**. With powerful case studies and robust strategies, you will delve into interpretation and application of Double Tax Treaties (DTTs), explore entity structures, their advantages and challenges while emphasizing strategic alignment with tax goals. You will gain a **strong foundation in transfer pricing, including compliance with OECD guidelines, documentation, and reporting requirements**.

ACCREDITATIONS



4.8



4.6





PROGRAM OVERVIEW

Furthermore, the program covers **key legislative aspects such as anti-avoidance laws which includes CFC rules, GAAR, and anti-hybrid rules**, with practical strategies for navigating compliance challenges. Cross-border tax structuring and risk management are thoroughly addressed, focusing on optimizing structures and avoiding common pitfalls. The program also **delves into the OECD BEPS framework, permanent establishment (PE) risks, VAT in international transactions, and strategies to manage these effectively.**

Finally, you will **examine the role of intellectual property (IP) in tax planning and the setup of compliant holding structures.** By the end, you will be equipped to effectively manage international tax challenges confidently and ensure compliance across jurisdictions.

Upon successful completion of the program, you will attain the **Certification in UK International Tax Planning and Structuring.** This certification will validate your expertise in navigating the complexities of international tax and developing compliant, strategic tax solutions in the UK. This globally recognized certification will not only enhance your professional credibility, but it will also demonstrate your ability to drive strategic planning in international taxation.

ACCREDITATIONS



4.8




4.6



KEY SKILLS YOU WILL GAIN

From This Program



**UK INTERNATIONAL TAX LAWS
INTERNATIONAL TAX PLANNING
CROSS-BORDER TAXATION
DOUBLE TAX TREATIES (DTTS)**

**CONCEPT OF DOUBLE TAXATION
ENTITY STRUCTURES ALIGNMENT
TRANSFER PRICING
OECD GUIDELINES**

**ANTI-AVOIDANCE LEGISLATION
CROSS-BORDER TAX STRUCTURING
RISK MANAGEMENT IN INTERNATIONAL TAX
BEPS FRAMEWORK**

**VAT OPTIMIZATION
IP AND HOLDING STRUCTURES
DIGITAL SERVICE TAX PLANNING
CONTROLLED FOREIGN COMPANY (CFC)
REGULATIONS**

**TAX AVOIDANCE MEASURES
TAX-EFFICIENT FINANCING STRUCTURES**

YOUR FACULTY DIRECTOR



Ashley Makoni, Exec MBA, BSc, CTA (Fellow), FCCA

Highly Experienced Global Tax Leader

Ashley Makoni is a **distinguished expert in international tax planning and structuring, with over 18 years of experience driving global tax compliance, strategic tax planning, and regulatory excellence.** As the Group Head of Tax at Aptia Ltd, Ashley leads comprehensive international tax strategies and compliance frameworks, ensuring alignment with complex regulatory requirements and optimizing cross-border tax efficiency. Her **expertise is further enriched by her tenure as Global Tax Director at Kroll and Head of Group Tax and Partnership Accounting at CMS, where she successfully managed intricate tax structuring projects and global M&A integrations.**

A committed advocate for professional excellence, **Ashley has been a member of the Council for the Chartered Institute of Taxation (CIOT) since 2021,** actively contributing to the Professional Standards Committee, the Technical Working Committee, and the Professional Standards Board. In these roles, she safeguards CIOT's vision, governance, and commitment to advancing best practices in tax planning and compliance.

Recognized for her innovative leadership in navigating the complexities of international tax, Ashley excels in developing bespoke tax solutions, fostering collaboration with financial institutions, and ensuring regulatory compliance in a rapidly evolving global tax environment. Her deep insights and strategic acumen make her a leading authority on addressing the challenges of international tax structuring, making her an invaluable resource for professionals seeking to master the intricacies of UK's international tax laws.

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 UK AND INTERNATIONAL TAX SYSTEMS

- Overview of UK and International Tax Systems
- Importance of International Tax Planning for Multinational Corporations
- Key Terminology and Principles in Cross-Border Taxation

MODULE 2 - DOUBLE TAX TREATIES (DTTS)

- Understanding The Concept of Double Taxation
- Structure and Purpose of DTTs
- How to Interpret and Apply DTTs in Practice?
- Case Studies

MODULE 3 - ENTITY STRUCTURE OVERVIEW

- Common Entity Types
- Advantages and Disadvantages of Different Entity Types
- Importance of Aligning Entity Structures with Business and Tax Objectives

MODULE 4 - TRANSFER PRICING ESSENTIALS

- Fundamentals of Transfer Pricing and Its Role in International Tax
- OECD Guidelines on Transfer Pricing
- Developing Transfer Pricing Policies Aligned With Compliance Standards
- Documentation and Reporting Requirements

MODULE 5 - ANTI-AVOIDANCE

- Overview of UK Anti-Avoidance Legislation
- Key Anti-Avoidance Measures e.g. CFC Rules, GAAR and Anti-Hybrid Rules
- Practical Application and Compliance Strategies
- Case Studies on Navigating Anti-Avoidance Laws

MODULE 6 - CROSS-BORDER TAX STRUCTURING AND RISK MANAGEMENT

- Principles of Cross-Border Structuring and Tax Efficiency
- Risk Management Strategies in International Tax
- Common Pitfalls and Challenges in Structuring
- Best Practices in Optimising Cross-Border Structures



PROGRAM AGENDA

MODULE 7 - BASE EROSION AND PROFIT SHIFTING

- Overview of the OECD BEPS Framework
- Key BEPS Actions and Their Impact on Tax Planning
- Implementing BEPS-Compliant Tax Structures

MODULE 8 - NAVIGATING PERMANENT ESTABLISHMENT (PE) RISKS

- What are Permanent Establishments and How are They Formed?
- Managing PE Risks and Compliance Requirements
- PE Implications on Tax Structuring and Reporting
- Case Studies

MODULE 9 - VAT OPTIMISATION IN CROSS-BORDER TRANSACTIONS

- Introduction to VAT
- VAT on Transactions Considerations
- Understanding VAT in International Transactions
- Common VAT Pitfalls and Challenges

MODULE 10 - IP AND HOLDING STRUCTURES

- Role of Intellectual Property (IP) in Tax Planning
- Setting Up Holding Structures for IP
- Compliance Considerations for IP and Holding Companies
- Case Studies

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 successfully completing this program, you will earn the **Certification in UK International Tax Planning and Structuring**, an industry-recognized credential with lifelong validity. This globally valued certification highlights your expertise in navigating UK tax regimes, optimizing international tax strategies, ensuring regulatory compliance, and managing cross-border tax obligations. A powerful addition to your resume and professional profile, it underscores your commitment to excellence in international tax planning. This program is developed by **Chartered Institute of Professional Certifications** and the content of this program has been certified by **CPD Certification Service** as conforming to 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.

CHARTERED
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

OUR FACULTY DIRECTORS

We Collaborate With
Instructors From
Renowned Institutions



HARVARD
UNIVERSITY



Wharton
UNIVERSITY of PENNSYLVANIA



Stanford University



UNIVERSITY OF MICHIGAN



**THE LONDON SCHOOL
OF ECONOMICS AND
POLITICAL SCIENCE**



**Columbia
Business
School**

**London
Business
School**



CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

Singapore and Asia Pacific Enquiries

Email: advisor@charteredcertifications.com
Phone: +65 6716 9980
Address: Chartered Institute of Professional Certifications
1 Gateway Drive
#20-04 Westgate Tower
Singapore 608531

Australia and New Zealand Enquiries

Email: advisor@charteredcertifications.com
Phone: +61 3 9909 7310
Address: Chartered Institute of Professional Certifications
530 Little Collins Street, Level 1
Melbourne VIC 3000, Australia

UK, Europe and Middle East Enquiries

Email: advisor@charteredcertifications.com
Phone: +44 (020) 335 57898
Address: Chartered Institute of Professional Certifications
86-90 Paul Street
London, EC2A 4NE

USA Enquiries

Email: advisor@charteredcertifications.com
Phone: +1 888 745 8875
Address: Chartered Institute of Professional Certifications
99 Wall Street #3936
New York, NY 10005