CHARTERED
INSTITUTE OF PROFESSIONAL CERTIFICATIONS



CANADA INTERNATIONAL TAX PLANNING AND STRUCTURING

Fully Accredited By:

Chartered Institute of Professional Certifications

CPD Certification Service



PROGRAM OVERVIEW

Canada's international tax landscape has entered its most demanding phase yet, **with 94 tax agreements in force, 50 meeting the OECD's treaty anti-abuse minimum standard, and a 15% global minimum tax** now applying to qualifying multinational groups. For tax, finance, and legal professionals, the stakes have never been higher: where profits are taxed, how structures are designed, and whether cross-border positions can withstand regulatory scrutiny. **Connecting technical tax rules with commercial decisions is no longer optional**—it is a strategic imperative.

This certified program equips you with the practical expertise to navigate Canada's international tax system and make sharper cross-border business decisions. You will build authoritative command of **Canadian tax residency, treaty planning, and permanent establishment rules**, enabling you to pinpoint where tax obligations arise and when treaty relief applies. You will also master how to evaluate **inbound and outbound investment structures, foreign affiliate rules, and FAPI implications**, so you can establish, finance, and manage international operations with greater tax efficiency, full compliance, and commercial confidence.

ACCREDITATIONS

CPD CERTIFIED
The CPD Certification Service

Trustpilot
4.8

CHARTERED
INSTITUTE OF PROFESSIONAL CERTIFICATIONS
4.6



PROGRAM OVERVIEW

The program then focuses on the international tax decisions with the greatest commercial impact. You will **apply transfer pricing principles, assess cross-border financing, and evaluate M&A tax considerations** to support defensible transactions and investment decisions. You will also examine **profit repatriation, corporate reorganizations, and anti-avoidance risk**, enabling you to detect exposure early. Coverage of **BEPS, the MLI, and Pillar Two** will sharpen your ability to assess evolving multinational tax obligations. By connecting tax expertise with commercial priorities, you will be fully equipped to protect transaction value, drive cross-border growth, and contribute strategically to investment decisions.

Upon successful completion, you will earn the **Certification in Canada International Tax Planning and Structuring**. This distinguished lifelong credential is a powerful testament to your ability to identify international tax risks earlier, challenge structuring assumptions with authority, and bring sharper tax insight to strategic investment and corporate decisions.

ACCREDITATIONS

CPD CERTIFIED
The CPD Certification Service

Trustpilot
4.8

CHARTERED
INSTITUTE OF PROFESSIONAL CERTIFICATIONS
4.6

KEY SKILLS YOU WILL GAIN

From This Program



CANADIAN INTERNATIONAL TAX FRAMEWORK
TAX RESIDENCY ANALYSIS
SOURCE RULE INTERPRETATION
TAX TREATY APPLICATION

TREATY RESIDENCE ANALYSIS
PERMANENT ESTABLISHMENT ASSESSMENT
BENEFICIAL OWNERSHIP ANALYSIS
TREATY RELIEF PLANNING

TREATY SHOPPING RISK ASSESSMENT
INBOUND INVESTMENT STRUCTURING
ENTITY SELECTION ANALYSIS
DEBT-EQUITY STRUCTURING

OUTBOUND INVESTMENT PLANNING
FOREIGN AFFILIATE ANALYSIS
FAPI ASSESSMENT
SURPLUS REGIME PLANNING
FOREIGN EARNINGS ANALYSIS

CRA AUDIT
WITHHOLDING TAX PLANNING

YOUR FACULTY DIRECTOR



Natalie Yunes

Highly Accomplished Canadian Tax Authority And Expert

Natalie Yunes is a seasoned tax executive with over 20 years of experience managing tax functions for global organizations. She currently serves as **Director of Tax at Sanofi Pasteur**, where she oversees **Canadian tax compliance, audit management, and strategic planning**. Prior to this, she held senior tax roles at Bayer and began her career at KPMG, gaining extensive expertise in **corporate tax reporting, transfer pricing, international tax compliance, and cross-border transactions**.

Natalie has led numerous tax audits, guided complex reorganizations, and advised on acquisitions and divestitures. A long-standing member of the Tax Executives Institute, she is recognized for her in-depth understanding of **federal and provincial tax legislation**, and her ability to translate complex regulations into actionable strategies. A respected speaker and educator, **Natalie has presented for Federated Press, Financial Executives International, the Tax Executives Institute, and KPMG's Consumer Market Forum**.

OUR PARTICIPANTS

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























PROGRAM AGENDA

MODULE 1 - CANADIAN INTERNATIONAL TAX FRAMEWORK AND TAX RESIDENCY

- Tax residency
- Source rules
- ITA framework
- Cross-border taxation

MODULE 2 - TAX TREATIES AND TREATY PLANNING

- Treaty residence
- Permanent Establishment (PE)
- Beneficial ownership
- Treaty relief

MODULE 3 - TREATY SHOPPING

- Tax implications of treaty shopping
- Related tax cases

MODULE 4 - INBOUND INVESTMENT STRUCTURING

- Subsidiary vs. branch
- Entity selection
- Debt/equity structuring
- Investment planning

MODULE 5 - FOREIGN AFFILIATES AND OUTBOUND INVESTMENT

- Foreign affiliates
- CFA rules
- FAPI
- Surplus regimes
- Foreign earnings

MODULE 6 - WITHHOLDING TAXES AND FOREIGN TAX CREDITS

- Part XIII tax
- Treaty rates
- Foreign tax credits
- Double-tax relief

MODULE 7 - CANADIAN TRANSFER PRICING

- Section 247
- Arm's-length principle
- Pricing methods
- Functional analysis

MODULE 8 - TRANSFER PRICING DOCUMENTATION AND DISPUTES

- Minimum required information



PROGRAM AGENDA

- 90/30 day letter
- Audit considerations
- Transfer pricing documentation
- Master/Local File
- Country-by-Country Reporting (CbCR)
- Advance Pricing Arrangements (APA)
- Mutual Agreement Procedure (MAP)

MODULE 9 - CROSS-BORDER FINANCING AND INTEREST RULES

- Thin capitalization
- EIFEL
- Intercompany debt
- Guarantees
- Cash pooling

MODULE 10 - CROSS-BORDER M&A STRUCTURING

- Share vs. asset deals
- Acquisition financing
- Tax attributes
- Due diligence

MODULE 11 - INTERNATIONAL CORPORATE REORGANIZATIONS

- Rollovers
- Share exchanges
- Cross-border transfers
- Internal restructuring

MODULE 12 - PROFIT REPATRIATION STRATEGIES

- Dividends
- Interest
- Royalties
- Capital distributions
- Surplus utilization

MODULE 13 - GAAR AND ANTI-AVOIDANCE RULES

- GAAR
- Avoidance transactions
- Economic substance
- Tax planning risk

MODULE 14 - BEPS, MLI AND PILLAR TWO

- BEPS measures
- Multilateral Instrument (MLI)
- Principal Purpose Test (PPT)
- GloBE rules
- Global minimum tax



PROGRAM AGENDA

MODULE 15 - INTERNATIONAL TAX REPORTING AND COMPLIANCE

- T106
- T1134
- T1135
- Disclosure requirements
- CRA compliance

MODULE 16 - CRA AUDITS AND TAX CONTROVERSY

- CRA audits
- Reassessments
- Objections
- Appeals
- Mutual Agreement Procedure (MAP)
- Dispute resolution

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 **Certification in Canada International Tax Planning and Structuring**, a lifelong credential you can showcase on your resume, CV, and professional profile as proof of your specialist capability in managing complex cross-border tax matters, evaluating international structures, and navigating evolving Canadian tax requirements.

This certification is a powerful testament to your command of the tax principles, structuring considerations, compliance obligations, and risk management practices that shape Canadian international taxation—strengthening your credibility to support informed, compliant, and commercially sound cross-border decisions. The program is developed by the **Chartered Institute of Professional Certifications**, the program content has been independently accredited by **CPD Certification Service** as conforming to Continuing Professional Development 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.



OUR FACULTY DIRECTORS

We Collaborate With Instructors From Renowned Institutions

HARVARD UNIVERSITY

Wharton University of Pennsylvania

Stanford University

UNIVERSITY OF MICHIGAN

LSE 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