

GCC TAX CERTIFICATE COURSE

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The Aurifer GCC Tax Certificate is the first executive education programme on taxation in the region, endorsed by qualified professionals in the field. The programme provides a comprehensive overview of tax systems in the GCC and UAE.



Middlesex
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Course

International Tax

Course Lecturer

Howard R. Hull

Howard R. Hull is Tax Strategy Advisor to the Al-Futtaim Group. He previously held positions as International Tax Partner with EY and Group Tax Director with Al-Futtaim. After obtaining a master's degree in law from the University of Geneva, he qualified as a Certified Swiss Tax Expert. Howard is a co-author of "UAE International Tax" (IBFD) and an honorary member of the UAE Chapter of the International Fiscal Association (IFA).

Course Description

Tax treaties constitute the backbone of international trade and aim to facilitate it. We cover the fundamental concepts of double tax treaties and show how the GCC tax treaty network impacts cross-border investments by both individuals and businesses. This includes favourable tax relief on income from employment, financial investments, real estate investments, and international businesses.

The course provides training on the following international tax topics:

International Tax

1. Tax Treaty Framework

- Objectives of treaties
- Model treaties
- GCC treaty network
- Interaction with domestic law
- Scope of tax treaties
- Case study

2. Immovable Property

- Principles of taxation
- Allocation of income
- Case study

3. Business Profits

- Principles of taxation
- Permanent establishments
- Allocation of profits
- Case study

4. Investment Income

- Dividends
- Interest
- Royalties
- Capital Gains
- Case study

5. Personal Services

- Independent personal services
- Dependent personal services
- Directors' fees
- Artistes and sportsmen
- Government employees
- Students
- Pensions
- Case study

6. Tax Treaty Developments

- Double taxation relief
- Anti-abuse provisions
- Base Erosion and Profit Shifting (BEPS)