



## International Tax

### 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 co-author of "UAE International Tax" (IBFD) and honorary member of the UAE Chapter of the International Fiscal Association (IFA).

Tax treaties constitute the backbone of international trade and aim to facilitate it. We will 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. We will also cover the fundamentals of Base Erosion and Profit Shifting (BEPS) and introduce the key concepts of Pillar One and Two.

The course covers:

#### 1. Tax Treaty Framework

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

#### 2. Scope of Tax Treaties

- Taxes covered
- Period of time covered
- Territory covered
- Persons covered
- Case study

#### 3. Immovable Property

- Principles of taxation
- Allocation of income
- Case study

#### 4. Business Profits

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

## **5. Investment Income**

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

## **6. Personal Services**

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

## **7. Double Taxation Relief**

- Types of double taxation
- Deduction method
- Exemption method
- Credit method
- Case study

## **8. Anti-abuse Provisions**

- Tax evasion or avoidance
- Limitation on benefits
- Case study

## **9. Base Erosion and Profit Shifting**

- BEPS Action Plan
  - Inclusive Framework
  - Minimum Standards
  - Pillars I & II
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