



The Commonwealth Association of Tax Administrators

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TO: All members

FROM: Executive Director, CATA

REF: CATA/TOIT/2018/1

TAXATION OF INTERNATIONAL TRANSACTIONS (TOIT) PROGRAMME 2018

CATA is pleased to announce that arrangements have been finalised for the 2018 TOIT Programme for senior and middle level tax officials. The programme has now been divided into two workshops - TOIT-Treaty Workshop and TOIT-Transfer Pricing Workshop - and will be hosted by the Inland Revenue Board of Malaysia.

Duration

- TOIT-Treaty Workshop - **27th August to 30th August 2018**
- TOIT-Transfer Pricing Workshop - **4th September to 7th September 2018**

Delegates can attend either one or both workshops.

Venue & Accommodation

The workshops will be held at:

[The Malaysian Tax Academy](#)
[Inland Revenue Board of Malaysia](#)
[Persiaran Wawasan](#)
[43650 Bandar Baru Bangi](#)
[Selangor](#)
[MALAYSIA](#)

Objectives of Workshops

The TOIT Programme was previously a three-week course and was designed to broaden and deepen participants' understanding of the rules of international taxation, especially tax treaties, by considering their application in interaction with domestic tax law and to commercial transactions which involve flows of funds across international frontiers.

This year the workshop has been revised to consist of two separate workshops (one workshop on treaty matters and the other focusing on transfer pricing). The aim is to make the programmes more targeted so that tax officials can pursue particular areas of interest and promote specialization.

Workshop Contents

TOIT-Treaty Workshop

Topics include:

- Tax treaties: context and background
- OECD Model Tax Convention:
 - Article 1 - Persons Covered
 - Article 4 - Resident
 - Article 5 - Permanent Establishment
 - Article 6 - Income from Immovable Property
 - Article 7 - Business Profits
 - Article 8 - International Shipping and Air Transport
 - Article 10 - Dividends
 - Article 11 - Interest
 - Article 12 - Royalties
 - Article 13 - Capital Gains
 - Article 23 - Elimination of Double Taxation
 - Article 24 - Non-discrimination
 - Article 25 - Mutual Agreement Procedure
 - Article 29 - Entitlement to Benefit
- Article 12A UN Model - Fees for Technical Services

TOIT-Transfer Pricing Workshop

Topics include:

- Transfer pricing developments
- OECD Transfer Pricing Methods
- Sources of information and gathering of information
- Risk assessment and case selection
- MAP, APA, and dispute resolution
- BEPS outcomes and recent developments

Eligibility

Participants should be:

- Senior and middle level tax officials of member countries involved in the negotiation of tax treaties, application of tax treaties, or in development of policy or administration in relation to international taxation; or
- Tax inspectors responsible for, or engaged in, the audit of multinational enterprises and of other taxpayers involved in international transactions.

All applicants must have a good command of spoken and written English.

A maximum of 24 participants will be selected per workshop on the basis of regional representation. It is unlikely that more than one candidate per country will be considered for selection.

Financial Assistance

The Malaysian Government will meet the cost of food and accommodation at the Malaysian Tax Academy for the duration of the workshop. Ground transportation will also be provided.

Nominating governments will be required to meet the cost of the return air fares and insurance for the duration of the participant's stay in Malaysia. Participants are advised to bring along sufficient funds to cover incidentals and personal expenses. They will also be responsible for any medical/ hospitalisation expenses that may be incurred by them during their stay in Malaysia.

Application Procedure

Applications must be made using form MTA 3 (Rev.2016), a copy of which is attached. All applications must be submitted through the applicant's government to the Malaysian Tax Academy.

The closing date for TOIT-Treaty Workshop applications is 6th July 2018 and successful candidates will be informed by 13th July 2018 from the Malaysian Tax Academy. The deadline for TOIT-Transfer Pricing Workshop is 13th July 2018 and successful applicants will be notified by 20th July 2018.

Applicants must furnish a telephone and fax contact number as well as an e-mail address in their application forms to expedite communication.

Course Director

Mr. Shaharrudy Othman (shaharrudy@hasil.gov.my) Director, Department of International Taxation will be the Course Director for TOIT 2018.

Further information may be obtained from:

Mr. Zura Zuwan Dolah Kamari
Head of Programme
Centre for International Training, Research and Innovation
Malaysian Tax Academy
Inland Revenue Board of Malaysia
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