

## LEIDEN-TA ADVANCED TAX TREATIES PROGRAMME 2023

**30 Jan to 4 Feb 2023 | SINGAPORE**

**Dates:** 30 Jan to 3 or 4 Feb\*  
2023

\* The Programme comprises five full days (30 Jan to 3 Feb). 4 Feb, Saturday is an additional (complimentary) full-day session offered by ITC Leiden.

**Time:** 9.00 a.m. to 5.00 p.m.

**Venue:**

Discovery Training Room  
Revenue House, 55 Newton  
Road, Singapore 307987

**Fees:** SGD 3,210 (incl. GST)

Overseas participants who in their business capacity belong overseas and are sponsored by overseas employers will pay SGD 3,000, exclusive of GST.

**Certificate of participation:**

A certificate of participation will be issued to participants who achieve a minimum attendance rate of 60%.

**Closing date for registration:**

31 Dec 2022

To register, please scan the QR Code:



<https://go.gov.sg/enn271>

The **Advanced Tax Treaties Programme** is a collaborative effort between Tax Academy of Singapore and International Tax Center Leiden, Netherlands. This in-person (live) 6-day programme offers participants thorough knowledge of the complex rules that govern tax treaties and application of the advanced treaty concepts.

**Who should attend**

The programme is aimed at tax professionals who are seeking to deepen their insight and expertise in tax treaties. Participants should have at least three years' tax experience and basic knowledge of tax treaties, equivalent to Tax Academy's Level 1 (International Tax) Executive Tax Programme.

**Main topics to be covered**

- Key concepts of international taxation
- Introduction to tax treaties and treaty residence issues
- In-depth examination of the rules and structure of the OECD Model Tax Convention, with emphasis on the substantive articles:
  - Business profits under tax treaties
  - Investment income - Dividends, interest & royalties and immovable property income
  - Income from employment under tax treaties

Discussions on case studies to introduce participants to application of advanced treaty concepts on real-life scenarios. Issues ranging from determination of treaty residence, effect of the tie-breaker rules for companies, permanent establishments.

**Teaching method**

During the first four days, the subjects listed above will be taught through a lecture in the morning and a workshop in the afternoon. The last two days will be fully spent on analyzing and solving real-life case studies.

For overseas participants and enquiries on the programme, please email: Jocelyn Chong | [chong\\_yung\\_shuen@iras.gov.sg](mailto:chong_yung_shuen@iras.gov.sg)

## PROGRAMME

### DAY 1

- Key Concepts of International Taxation
- Introduction to Tax Treaties & Treaty Residence Issues

Monday 30 Jan 2023 | 9.00 a.m. to 5.00 p.m.

In order to bring the participants from various backgrounds up to the same level, a quick introduction will be offered on various key concepts of international taxation: taxation of cross-border income and methods to relieve (juridical and economic) double taxation. Next, the various methods to relieve *juridical* double taxation will be analyzed: both their operation and their advantages & disadvantages. Also, a brief overview is presented of the types of relief countries may offer regarding of *economic* double taxation of dividends at corporate and shareholder levels.

In the second part of the Day 1 session, the interaction between the distributive articles and the double taxation relief provisions of tax treaties and their interaction with domestic taxing provisions will be examined and explained, along with a detailed analyses of the key concepts 'residence' and 'source'. With regard to treaty residence, the treaty's tie-breaker rule and the impact on the 'loser' state's capability to be residence state for purposes of tax treaties with third countries (triangular situations) will be analyzed. Additionally, the impact of significant case law on the issue will be considered.

### DAY 2

- *continued*: Introduction to Tax Treaties & Treaty Residence
- Business Profits Taxation under Tax Treaties

Tuesday 31 Jan 2023 | 9.00 a.m. to 5.00 p.m.

After completing the second subject of the preceding day, the main topic of this day will be the contents and application of the distributive rules of OECD Model Article 7: the main rule, and the exception if business is conducted through a 'permanent establishment' (PE) in the other state. Further, the concept of PE of Art. 5 of the OECD and UN Models (physical PE, project PE, agency PE and the UN Model's Service PE) will be thoroughly explained. The practical difficulties encountered in applying Articles 5 and 7 will be examined in detail.

### DAY 3

- *continued*: Business Profits Taxation under Tax Treaties

Wednesday 1 Feb 2023 | 9.00 a.m. to 5.00 p.m.

On this day, the comprehensive rules of Art. 7 (Business profits) and Art. 5 (Permanent establishment) will be further analysed and discussed.

## **DAY 4**

- Investment Income - Dividends, Interest & Royalties; Immovable Property**
- Income from Employment, Pensions, etc.**

**Thursday 2 Feb 2023 | 9.00 a.m. to 5.00 p.m.**

The tax treaty rules on investment income vary with the nature of the investment. Immovable property income is typically subject to ordinary taxation in the source country, whereas income from intangible rights (shares, debts, intellectual property rights) is usually subject to flat-rate gross-basis taxation in the source country with the residence country taxing it again, with a tax credit provided for the source country tax. The taxation of investment income gives rise to numerous interpretational and practical issues, the most important ones of which will be touched upon in this day's topic.

The grown international mobility of labor has greatly increased the importance of OECD Model Articles 15 through 20, each of which deals with a particular type of service income. With the rise of cross-border secondment of employees by Multinational Enterprises (MNEs), the issue of how to deal with temporary cross-border employment in multiple states has become increasingly important. The operation of these rules and the issues involved will be explained through practice-based examples.

## **DAYS 5 and 6**

- Case Studies involving issues covered in the four preceding days**

**Friday 3 Feb & Saturday 4 Feb 2023 | 9.00 a.m. to 5.00 p.m.**

These two days will be entirely dedicated to applying the knowledge and insight acquired during the first four days of the programme, to complex tax treaty case studies which are based on real life scenarios. On Day 5 (Friday), we will analyze a series of smaller cases each dealing with a number of interrelated tax treaty issues. The analysis of these cases will enhance the participants' insight how to deal in practice with cross-border cases.

Day 6 (Saturday) is a complimentary session offered by ITC Leiden to all participants who have signed up for the full five-day programme. On this additional day a large, comprehensive case study will be presented and discussed. The case study will illustrate the fine points of treaty interpretation and application and will provide the participants with a better understanding of the complexities that may arise in real-life international tax practice and of the fine points of tax treaty interpretation and application.

All timing indicated reflects Singapore time.

In the event the programme does not meet the minimum enrolment, TA will postpone it to a later date.

## ABOUT THE SPEAKERS

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### **Kees van Raad**

#### **Chairman, International Tax Center Leiden**

Kees van Raad is chairman of the International Tax Center Leiden, of counsel to Loyens & Loeff and Professor em. of International Tax Law at the University of Leiden. He is also chair of the International Fiscal Association's Jury for the annual Mitchell B. Carroll Prize, a past member (1986-2006) of its Permanent Scientific Committee and an Honorary Member of IFA. He is a member of the Advisory Panel of BRITACOM (the tax branch of the organization set up to develop and implement China's Belt and Road Initiative). Further, he was a member (1999-2012) and chairman (2006-2012) of the Executive Board of the European Association of Tax Law Professors and a member (2003-2015) of the Supervisory Board of the Max Planck Institute for Tax Law and Public Finance in Munich, Germany.

He has published comprehensively on issues of international tax law, and in particular on tax treaties. He has lectured in more than 30 countries, has held visiting professorships at many universities abroad and is a frequent speaker at foreign conferences, congresses and seminars.

### **Siddharth Parekh**

#### **Teaching Associate, International Tax Center Leiden**

Siddharth is a partner at Sunil G Parekh & Co, Chartered Accountants, a Mumbai based tax and accounting firm and focuses on advising clients on international tax and transfer pricing issues. He has previously worked in the international tax team of EY in their London and Mumbai offices. A chartered accountant from the Institute of Chartered Accountants of India, he obtained his Adv LLM in International Tax Law from Leiden University, where he worked as a teaching assistant and continues to lecture on international tax law.

## ABOUT THE ORGANIZERS

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### International Tax Center Leiden (ITC Leiden)

The International Tax Center Leiden (ITC Leiden) was created in 1998 to provide comprehensive instruction programs in international tax law. In addition to the programs taught in the Netherlands, ITC Leiden offers short courses (typically 1-3 weeks) around the world. Prof. Kees van Raad, its founder and chairman, manages the various programs. In China ITC Leiden offers each summer free of charge a full week program for Chinese students specializing in tax.

### Tax Academy of Singapore

The Tax Academy of Singapore is a not-for-profit institution set up by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms - Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Singapore Chartered Tax Professionals and Law Society of Singapore. Our mission is to raise professional competency of the tax community and develop our standing as a leading centre for taxation and regional tax knowledge hub. The academy offers structured tax courses, seminars and conferences and provides a platform for tax professionals both locally and from overseas, to engage in professional exchanges.