
Group Tax and Treasury Policy Course for CFOs and Finance Leaders

13 – 17 September 2027
Geneva





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Programme Summary

Group tax and treasury policy is the subject of this one-week training course for CFOs, group tax directors, treasurers and heads of finance at managerial level, ending in a tax-aware treasury policy pack for one corporate group. Funding choices, cash movements and tax outcomes are often decided in separate teams and reconciled too late. The approach moves from tax exposure, through internal loan pricing and cash structures, to written policy, and then to a worked pack. Mars Training Centre UK delivers this programme in group tax and treasury policy.

The Business Case

When tax and treasury decisions are taken apart, groups pay avoidable withholding tax, lose interest deductions and meet tax authority queries without evidence. Organisations that link funding design to tax rules and record the reasoning can defend their positions and move cash with fewer surprises.

- Effective Tax Cost of Funding: Falls as loans, guarantees and pooling are designed with tax rules in view.
- Tax Dispute Exposure: Reduces as pricing evidence and loan files are kept for each internal financing.
- Cash Trapped by Tax Friction: Eases as repatriation routes and withholding tax are planned in advance.

Principles and Evidence Base

- OECD Transfer Pricing Guidelines: Their guidance on financial transactions structures the loan and guarantee pricing work in Session 2.
- OECD BEPS Action 4: Its fixed ratio rule limiting net interest deductions to a share of EBITDA frames the interest deductibility limits work in Session 3.
- OECD Pillar Two: Its global minimum tax of 15% shapes the exposure map in Session 1 and the policy clauses in Session 4.

Intended Participants

- Finance leaders who approve group funding structures and dividend policy.
- Group tax leads who review internal financing for pricing and deductibility.
- Treasurers who run cash pooling and intercompany loans.
- Heads of finance who answer tax authority queries on funding.

The programme serves banking, energy, manufacturing and retail groups.



Learning Outcomes

1. Participants will be able to map the tax touchpoints in funding, cash and dividend decisions.
2. Participants will be able to construct an arm's length rationale for an internal loan or guarantee.
3. Participants will be able to evaluate withholding tax on interest and the relief available.
4. Participants will be able to diagnose interest deductibility limits across a group.
5. Participants will be able to prioritise cash pooling structures against tax and control risk.
6. Participants will be able to justify a written treasury policy to a finance committee.

Programme Structure

Day 1: Group Tax and Treasury Policy Foundations

How do tax rules shape the cost of funding and the movement of cash?

- Group Tax Exposure Map
- Tax Touchpoints in Treasury Decisions
- OECD Pillar Two Minimum Tax Implications
- After-Tax Cost of Capital Comparison
- Case Review of Two Group Funding Disputes

Day 2: Transfer Pricing of Internal Loans and Guarantees

How is the arm's length price of group financing set and evidenced?

- OECD Guidance on Financial Transactions
- Internal Loan Pricing Method
- Guarantee Fee and Credit Standing Analysis
- Loan Documentation File
- Withholding Tax on Interest and Treaty Relief

Day 3: Cash Pooling and Interest Deductibility

Which cash structures and debt levels stay deductible and defensible?

- Notional and Physical Pooling Compared
- Pooling Pricing Review
- BEPS Action 4 Fixed Ratio Rule
- Net Interest Limit Calculation
- Dividend and Cash Repatriation Routes

Day 4: Writing the Treasury Policy and Tax Controls

What must a written treasury policy say to keep tax exposure within appetite?



- Treasury Policy Structure and Tax Clauses
- Approval Limits for Group Funding
- Tax Risk Register for Treasury
- Tax Authority Query Response Protocol
- Policy Indicator Set

Day 5: Applying Group Tax and Treasury Policy to One Group

Is the policy pack ready for the CFO and group tax lead to approve?

- Applying the Session 1 Exposure Map to the Group
- Testing Session 2 Pricing on Sample Loans
- Checking Session 3 Pooling and Limit Results
- Applying Session 4 Clauses to Open Gaps
- Completing the Tax-Aware Treasury Policy Pack

Methodology

The programme is built around structured exercises and case analysis. Participants work with an anonymised group structure and sample loan data, price internal financing, test pooling and interest limits, and draft policy clauses in small teams, then defend the pack before a simulated finance committee. No tax return preparation is required.

- Suggested activity: Pricing an internal loan and a parent guarantee for a sample subsidiary.
- Suggested activity: Calculating a net interest limit for a sample group.
- Suggested activity: Drafting approval limits and tax clauses for a treasury policy.

Capstone Output

Each participant completes a tax-aware treasury policy pack for one corporate group. It contains an exposure map, a loan and guarantee pricing file, a pooling and interest limit review, a set of policy clauses and an indicator set. It is used to brief the finance committee and to answer tax authority queries.

Frequently Asked Questions

Is group tax and treasury policy training suitable for treasurers without a tax background?

Yes. Group tax and treasury policy training is set at managerial level and assumes experience of funding, cash or finance decisions, not tax return preparation.



Which standards does group tax and treasury policy rest on in this programme?

Group tax and treasury policy rests on the OECD Transfer Pricing Guidelines, OECD BEPS Action 4 and OECD Pillar Two.

How is the group tax and treasury policy pack used at work?

You use the group tax and treasury policy pack to brief the finance committee, set approval limits and prepare evidence for tax authority queries.