
Cross-Border Tax Principles: Residence, Treaties and Withholding Training Course

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Amsterdam





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Programme Summary

Cross-border tax principles are the subject of this one-week training course for finance directors, heads of tax and senior managers new to international taxation, ending in a cross-border tax exposure map for one group. Groups that trade, lend and employ across borders meet overlapping tax claims. The programme moves from the principles of residence and source, through diagnosis of exposure, to design of controls, then to application on a single group structure. Mars Training Centre UK delivers this programme on cross-border tax principles for non-specialist senior finance leaders.

The Business Case

When senior finance leaders cannot read a treaty article or a withholding clause, they rely on advisers for every judgement, and avoidable tax leaks through payments, contracts and travel that nobody questioned. Leaders who grasp how states divide taxing rights can challenge a structure and brief advisers precisely.

- Tax Leakage: Falls as unrelieved withholding and duplicated tax on cross-border payments are spotted before payment.
- Compliance Risk: Reduces as taxable presence and residence triggers are identified early.
- Decision Speed: Improves as leaders question proposals on structure and pricing without waiting for specialist translation.

Principles and Evidence Base

- OECD Model Tax Convention: It structures the reading of treaty articles in Sessions 1 to 3.
- OECD Transfer Pricing Guidelines: They frame the arm's length principle used to review intra-group charges in Session 3.
- OECD/G20 BEPS project and the Multilateral Instrument MLI: They guide the review of treaty abuse rules in Session 4.
- OECD Pillar Two GloBE Model Rules: They frame the minimum tax test applied to a group structure in Sessions 4 and 5.

Intended Participants

- Finance directors who approve cross-border funding, trading and payment structures.
- Heads of tax who coordinate advisers and review group positions across several jurisdictions.
- Senior managers who sign contracts, secondments and intra-group charges with tax consequences.
- Controllers and treasury leads who release payments subject to withholding.

The programme serves multinational manufacturers, banks, energy companies and professional service firms.



Learning Outcomes

1. Participants will be able to determine the tax residence of a company and an individual using the tie-breaker logic of the OECD Model Tax Convention.
2. Participants will be able to distinguish source-based from residence-based taxing rights.
3. Participants will be able to evaluate the relief a treaty gives against withholding on dividends, interest and royalties.
4. Participants will be able to diagnose the risk that an activity creates a permanent establishment.
5. Participants will be able to appraise an intra-group charge against the arm's length principle.
6. Participants will be able to construct a cross-border tax exposure map and control routine for one group.

Programme Structure

Day 1: Cross-Border Tax Principles and Residence

Who has the right to tax an income stream, and on what basis?

- Source and Residence Taxation Model
- Corporate Residence Test Comparison
- Individual Residence Tie-Breaker Sequence
- Exemption and Credit Relief Methods
- Income Stream Classification Table

Day 2: Treaties and Withholding Tax

How does a treaty change the tax charged on a cross-border payment?

- Treaty Structure and Article Map
- Dividend, Interest and Royalty Article Review
- Beneficial Ownership Test
- Withholding Rate Reduction Procedure
- Treaty Relief Evidence File

Day 3: Diagnosing Exposure in Group Activity

Where do a group's activities create a tax claim it has not planned for?

- Permanent Establishment Trigger List
- Dependent Agent and Fixed Place Cases
- Secondment and Remote Working Exposure Review
- Arm's Length Principle and Comparability Factors
- Intra-Group Charge Sampling Exercise



Day 4: Designing Controls and Minimum Tax Checks

Which controls keep a group inside treaty limits and the minimum tax rules?

- BEPS Anti-Abuse Provisions Under the MLI
- Payment Release Withholding Checklist
- Transfer Pricing Documentation Outline
- Pillar Two Jurisdictional Top-Up Tax Test
- Tax Control Ownership Matrix

Day 5: Applying Cross-Border Tax Principles to One Group

Is the exposure map ready for use by a finance team?

- Applying the Session 1 Residence Tests to Group Entities
- Testing the Session 2 Relief Evidence on Sample Payments
- Checking the Session 3 Trigger List Against Live Activities
- Rehearsing the Adviser Briefing Conversation
- Completing the Cross-Border Tax Exposure Map

Methodology

The programme uses a structured exercise method built on anonymised group charts, payment schedules and treaty extracts. Participants classify income, trace relief through treaty articles in pairs and test their reading in short quizzes. Discussion centres on what a senior leader must ask and verify.

- Suggested activity: Tracing a royalty payment through a treaty to the withholding rate that applies.
- Suggested activity: Reviewing a secondment plan for permanent establishment triggers.
- Suggested activity: Building a payment release checklist for a finance team.

Capstone Output

Each participant completes a cross-border tax exposure map for one group. It holds an entity residence table, a payment and relief schedule, a permanent establishment trigger list, an intra-group charge review and a control ownership matrix. The map is used to brief advisers, release payments with the correct withholding and focus compliance effort on the highest exposures.

Frequently Asked Questions

Are cross-border tax principles suitable for leaders with no tax background?

Yes. Cross-border tax principles are taught from first rules and assume no tax training, only regular contact with international payments, contracts or group structures.



Which references do cross-border tax principles rest on in this programme?

Cross-border tax principles here rest on the OECD Model Tax Convention, the OECD Transfer Pricing Guidelines, the BEPS project with the Multilateral Instrument and the Pillar Two GloBE Model Rules.

How is the exposure map from cross-border tax principles used at work?

You use the cross-border tax exposure map to brief advisers, release payments with correct withholding and direct compliance effort to the highest risks.

How do cross-border tax principles differ from a programme on transfer pricing?

Cross-border tax principles cover residence, treaties, withholding and taxable presence together, while a transfer pricing programme centres on pricing and documenting intra-group transactions.