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COURSE BROCHURE

Double Tax Treaties and Permanent Establishment Training Course

24 – 28 May 2027
Rome

Double Tax Treaties and Permanent Establishment Training Course

Ref: 1080_40677 **Date:** 24 – 28 May 2027 **Location:** Rome **Fees:** 6200 GBP

Double Tax Treaties and Permanent Establishment is a 1-week training course for tax managers, finance directors and tax advisers ending with a Treaty Position and PE Exposure Memo for one cross-border structure. As groups send staff, servers and contracts across borders, tax authorities test residence, taxable presence and treaty entitlement more closely than before. Jupiter Prime Training sets the subject within international group strategy.

Why Double Tax Treaties and Permanent Establishment Matters Now

Three forces shape this field: mobile workforces that create taxable presence without an office, digital models earning income where no staff sit, and tax administrations that exchange information and challenge treaty claims routinely. A group that reads its treaty network well secures relief and avoids late assessments; one that reads it badly faces withholding leakage, penalties and long disputes. The course rests on the model tax conventions, the arm's length principle and the mutual agreement procedure MAP.

Who Gains Most from Double Tax Treaties and Permanent Establishment

- Signing off the tax position of cross-border contracts and secondments
- Claiming treaty relief or foreign tax credits for group entities
- Setting intra-group pricing for goods, services, royalties and loans
- Advising boards on where profits, people and functions sit
- Handling audits and assessments raised by foreign tax administrations

A group tax function that sends its treasury, legal and finance leads together gains most, since treaty claims fail when teams hold different facts.

Double Tax Treaties and Permanent Establishment Capabilities

Participants move from reading treaty articles to testing a real group structure.

- Assess residence under tie-breaker rules — the treaty claim a group files
- Test whether staff or agents create a permanent establishment — leaders planning market entry
- Calculate withholding after treaty relief — treasury teams
- Apply the arm's length principle — finance directors setting transfer prices
- Weigh principal purpose and beneficial ownership tests — boards approving holding structures
- Build a dispute strategy around the mutual agreement procedure — group heads of tax

Key Double Tax Treaties and Permanent Establishment Terms

- Permanent establishment — a fixed place of business or dependent agent through which a foreign enterprise becomes taxable locally.
- Tie-breaker rule — the treaty test that assigns a single residence to a person who is resident in both contracting states.
- Withholding tax — tax deducted at source on cross-border dividends, interest, royalties or fees.
- Beneficial owner — the person who truly enjoys income and bears its risks, not a conduit passing it on.
- Arm's length principle — the rule that related parties must price dealings as independent parties would.
- Mutual agreement procedure — the treaty route through which two tax administrations negotiate to remove taxation contrary to the treaty.

Double Tax Treaties and Permanent Establishment Day by Day

Day 1: Taxing Rights Across Borders

- Source Versus Residence Taxation — Which State Taxes Each Income Stream
- Corporate and Individual Residence Tests — Where an Entity Is Taxed Worldwide
- Treaty Tie-Breaker Rules — Settling Dual Residence for Companies and Staff
- Structure of the Model Tax Conventions — Reading Articles in the Right Order
- Relief Methods: Exemption and Credit — Removing Double Taxation on Repatriated Profits

Day 2: Permanent Establishment Exposure

- Fixed Place of Business Test — When Premises Create Local Taxable Presence
- Dependent Agent and Commissionaire Arrangements — Sales Models That Trigger Presence
- Construction and Service Presence Thresholds — Project Duration and Staff Time
- Remote Staff and Digital Presence — Home Working and Server Location Risks
- Profit Attribution to a Permanent Establishment — Functions, Assets and Risks Mapped

Day 3: Withholding and Intra-Group Pricing

- Dividend, Interest and Royalty Articles — Reduced Rates and Their Conditions
- Treaty Relief at Source Versus Refund Claims — Cash Flow and Documentation Choices
- Arm's Length Principle and Comparability — Pricing Goods, Services and Licences
- Transfer Pricing Methods Selection — Matching the Method to the Transaction
- Intra-Group Financing and Thin Capitalisation — Interest Deductibility and Debt Levels

Day 4: Anti-Avoidance and Disputes

- Beneficial Ownership and Conduit Companies — Defending Holding Structure Claims
- Principal Purpose and Limitation on Benefits Tests — Substance Behind Treaty Access
- General Anti-Avoidance Rules — Commercial Rationale Behind Group Restructurings
- Tax Audit Defence File — Evidence a Foreign Administration Will Request
- Mutual Agreement Procedure and Arbitration Clauses — Ending Double Taxation Disputes

Day 5: Practising the Treaty Position Memo

- Residence and Tie-Breaker Analysis on a Case Group — Confirming Treaty Entitlement
- Permanent Establishment Risk Scoring for Field Teams — Prioritising Remedial Action
- Withholding Relief Map for Group Payment Flows — Treasury Instructions
- Substance Evidence Checklist for Holding Entities — Anti-Avoidance Readiness
- Treaty Position and PE Exposure Memo — Board-Ready Cross-Border Tax Position

Applying Double Tax Treaties and Permanent Establishment After the Course

- Lead a permanent establishment risk review of staff travel records for one market, using the fixed place and dependent agent tests.
- Rebuild the withholding relief map for top payment flows, checking treaty rates and beneficial ownership with treasury.

Double Tax Treaties and Permanent Establishment Questions FAQ

What are double tax treaties and permanent establishment rules, and why do they matter now?

They are bilateral rules allocating taxing rights and deciding when a foreign business becomes locally taxable. They matter now because mobile staff and information exchange make treaty claims easier to challenge.

Which roles gain most from double tax treaties and permanent establishment training?

Tax managers, finance directors and tax advisers gain most, especially in energy services, construction and technology groups that claim treaty relief or answer foreign audits.

How does a double tax treaties and permanent establishment course differ from a general tax law course?

It focuses on the cross-border layer. A foundation tax law course explains domestic taxes and returns; this one tests residence, taxable presence, withholding and treaty disputes across states.

What do you bring back from double tax treaties and permanent establishment training?

You bring back a memo on one real structure, setting out residence, permanent establishment risks, withholding relief, transfer pricing exposure and the dispute route.

Double Tax Treaties and Permanent Establishment: The Way Forward

The Treaty Position and PE Exposure Memo first informs whether a planned contract, secondment or market entry needs restructuring. Group tax, treasury and legal teams use it to align on facts and filings. After its first use, revisit the substance behind each holding entity, since treaty access depends on people and decisions rather than legal form.