

## Reference C3050E

### Language

English

### Duration

13 weeks,  
2 ¼ hours/week

### Schedule

18:30 - 20:45

Autumn : Wednesday, Thursday

Spring : Wednesday, Thursday

### Place

Luxembourg

### Registration fee

150,- €

### Compulsory in

profile 3.1E

## International taxation

### Target audience

Beginners of tax advisory firms and tax practitioners who aim to develop a good understanding of international taxation.

### Learning objectives

- › Understand the principles of international taxation.
- › Learn about the taxation of residents and non-residents under Luxembourg domestic tax law.
- › Be aware of forms and reasons of double taxation.
- › Understand the role of tax treaties as a means to avoid double taxation.
- › Know about the applicability of tax treaties.
- › Learn to analyse taxing rights allocated under the OECD Model Convention as well as triangular tax cases in a tax treaty context.
- › Understand the methods for elimination of double taxation.
- › Get an overview of the Special provisions of the OECD Model Convention and get acquainted with international tax planning.

### Prerequisite

None.

**Note : Candidates must attend at least 10 sessions per module in order to be allowed to sit the exam.**