IBFD in Action: Building Tax Capacity and Partnerships for Sustainable DRM

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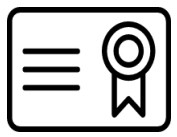
IBFD
The Home of International Taxation

About IBFD

- **International Bureau of Fiscal Documentation (IBFD) was established in 1938**
- **Headquartered in Amsterdam with offices in Washington D.C., Kuala Lumpur and Beijing.**

IBFD offers high-quality information & trainings in international taxation

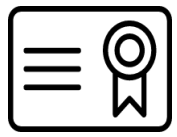
Independent and non-for-profit
We don't engage in private sector advisory work



75 In-house tax researchers from 40 countries. 700+ network of authors & correspondents worldwide.

Tax Research Platform with most comprehensive information on international taxation

Largest library in the world on international taxation



In-house **academic department** working with universities on international taxation

Capacity Building & Tailored Services

- IBFD Mission Statement to disseminate international taxation knowledge. Besides publications, it is essential to achieve this by supporting **tax authorities** and the **private sector** via:

Geographical areas of IBFD´s capacity building

IBFD has built a strong reputation in **tax and development** during the last decades

North America, South America, and Europe

Canada	Albania	Georgia	Norway
USA	Cyprus	Hungary	Poland
Mexico	Estonia	Ireland	Romania
Peru	Finland	Malta	

Africa & Middle East

Angola	Kenya
Malawi	Mozambique
Benin	Nigeria
Botswana	Rwanda
Cameroon	South Africa
Egypt	Uganda
Tanzania	Zambia
Ethiopia	Liberia
Ghana	
Iran	Qatar
Kuwait	Saudi Arabia
Oman	UAE (open courses)

ASIA & PACIFIC

Bangladesh	Nepal
Bhutan	Pakistan
Brunei	Philippines
Cambodia	South Korea
China	Sri Lanka
Hong Kong, China	Thailand
India	Turkmenistan
Indonesia	Vietnam
Kazakhstan	
Malaysia	*Papua New Guinea
Maldives	*Tuvalu
Mongolia	*Samoa
Myanmar	* Solomon Islands
	* Timor-Leste

IBFD International Tax Trainings

LEVELS

- Introductory
- Intermediary
- Advanced

FORMAT

ONLINE

- All Levels
- Recommended for introductory & group level-up in preparation to other levels.
- IBFD LMS included

HYBRID

- All Levels
- Recommended for intermediate.
- Budget sustainable
- IBFD LMS included.

FACE 2 FACE (classroom)

- All Levels
- Recommended for advanced and workshop.
- On location or at IBFD.

SELF-STUDY ONLINE COMPONENTS

Online Certification Program

- Advanced Professional Certificate in Transfer Pricing 1 and 2
- Advanced Professional Certificate in International Taxation
- Advanced Professional Certificate in VAT/ GST
- Tax Governance Certification Program (upcoming)

Online Tax Courses

- Fundamentals of Transfer Pricing
- Pillar 2 / Global Minimum Tax
- Benchmarking and Valuation
- Transfer Pricing & Business Restructuring
- Transfer Pricing Controversy
- VAT in the Digital Economy
- Cross Border Tax Structuring

To name a few!

IBFD International Tax Masterclass

Courses for a niche audience with a higher level of knowledge, specializing in a specific topic/area.

Face to Face on various locations: Europe, Africa, Asia and Middle East

2025 Masterclasses: Amsterdam, Kigali, Dubai, Bangkok

Tailored Trainings

Customized to clients' requirements, specific needs, level of experience, and cultural and economic context

The trainings can be a combination of online, webinars, hybrid, and face to face

OVERVIEW OF TOPICS

Tax Policy

- Concept of Taxation
- Tax and Public Finance
- Tax Reform Process
- Legal Aspects of Taxation
- Policy Evaluation
- Impact assessment of Pillar two: GMT

International Taxation

- Principles of international taxation·
- Permanent Establishment
- Beneficial ownership and transparency
- Pillar two: Global Minimum Tax
- Country implementation - MLI and beyond
- Recent tax developments

Corporate taxation

- International tax structuring
- Mergers and acquisition
- Tax accounting, reporting and control
- Taxation of the digital economy
- Taxation of the extractive industry

Transfer Pricing

- Fundamentals
- TP and substance
- TP and Intra-group financing
- TP and supply chain restructuring
- TP Masterclass

Indirect Taxation

- EU VAT selected issues
- Global trade and customs
- Global VAT
- GCC VAT

Tailored to Governments

- Interpretation and application of tax treaties
- Treaty negotiations
- Tax audit and investigation (anti-money laundering, use of offshore
- BO and exchange of information
- BEPS assessment tool
- International taxation post BEPS
- Integrity
- Legal writing and drafting
- Train the trainer

IBFD Government Services

- Tax policy advice
- In-depth research
- Review and drafting legislations (including on Pillar 2)
- Tailored trainings
- Study visit programs for various ministries, revenue administrations, government officials and MPs

Independent position of the IBFD

IBFD Tax Research

Expert tax opinions: Independent, research-based technical opinions on international tax issues

Comparative surveys: Multi-country research studies giving you the facts and information for well-founded decision-making

Country-specific research: In-depth analyses of tax policies and legislation

Specific unique services for tax authorities as:

Spill-over analyses

Illicit Financial Flows (e.g. tax related IFFs for ATI)

Tax treaty analyses

Comparative studies on various topics (e.g. digital taxation, conduit companies)

Tax incentives research

Extractive industry analyses

BEPS Assessment Tool (B.A.T.)

- Methodology developed by IBFD-experts

Funded by the German Gesellschaft für International Zusammenarbeit (GiZ)

Supports developing countries in:

- Assessing their **tax systems** (tax policy and strategies, legal framework, organizational set up, human capacity and IT infrastructure) **strengths and weaknesses** to deal with international tax avoidance through base erosion and profit shifting, including (but not limited to) the OECD/G20 BEPS Action;
- Identifying possible measures to **address base erosion and profit shifting** issues
- Suggesting a possible priority-setting with respect to those issues and/or measures.
- Countries: Zambia, Benin, Uganda and **Ethiopia ongoing (funded by Buza)**

B.A.T. has been digitalized by GIZ and the webpage is ready for implementation

Promoting International Tax Dialogue and Regional Cooperation

IBFD participates in technical conferences, symposiums and workshops with international organizations and donor agencies

IBFD participates in working groups of the **UN** and **OECD**

IBFD supports and cooperates with **regional tax administration organizations** (NTO,ATAF, SGATAR, CATA, IOTA, CIAT,TJNA, WATAF, WAUTI)

Asian Tax Authorities Symposium (ATAS)

- 25-30 countries from the Asia and Pacific jurisdictions attend the symposium
- former host tax administrations: Malaysia, Indonesia, Thailand & the Republic of Korea

IBFD Africa Tax Symposium (ATS)

- Provides a platform for continued debate and dialogue on recent developments and essential topics in international taxation as they relate to Africa.
- The 10th ATS was held from 28 - 30 May 2025 in Kigali, Rwanda

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