

## International Tax Seminar presented by Prof. Kees van Raad

Cape Town: Day 1 – 19 April 2010

Day 2 – 20 April 2010\*

Johannesburg: Day 1 – 22 April 2010

Day 2 – 23 April\*

### Day 1: Basic Issues

#### 1. Key concepts of international tax law

- 1.1 Tax jurisdiction
- 1.2 Cross-border business operations
- 1.3 Relief of juridical double taxation
- 1.4 Relief of economic double taxation

#### 2. Introduction to tax treaties

- 2.1 Structure of tax treaties
- 2.2 Distributive rules
- 2.3 Operation of key articles

### Day 2: Advanced Issues

#### 1. Five fundamental rules on tax treaty interpretation and application

- 1.1 Restrictive nature of treaties
- 1.2 Treaty definitions of terms
- 1.3 Core notions of treaty's distributive rules
- 1.4 Scope of distributive rules
- 1.5 Application of distributive rules
- 1.6 More difficult points of correct treaty interpretation and application

#### 2. Developments regarding (a) income allocation to PEs, and (b) the notion PE

- 2.1 Reasons for and overview of the new Art. 7 rules on income allocation of PEs
- 2.2 Issues in the application of the current PE definition; developments