



## The Commonwealth Association of Tax Administrators

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**24 January 2011**

**CATA Circular No: 5 of 2011**

**TO ALL MEMBERS**

### **RE: WORKSHOP ON TAXATION OF INTERNATIONAL TRANSACTIONS – (TOIT 2011)**

CATA is pleased to announce that arrangements have been finalized to hold the Workshop on Taxation of International Transactions for senior and middle level tax officials for 2011. The Workshop will again be hosted by the Inland Revenue Board of Malaysia.

#### **Duration**

It will be a three-week workshop from **6 - 24 June 2011**.

#### **Venue & Accommodation**

The Workshop will be held at:

**The Malaysian Tax Academy  
Inland Revenue Board of Malaysia  
Persiaran Wawasan  
43650 Bandar Baru Bangi  
Selangor  
MALAYSIA**

This is a residential programme; accommodation and meals will be provided at the Malaysian Tax Academy.

#### **Course Objectives**

The purpose of the Workshop is to broaden and deepen participants understanding of the rules of international taxation, especially tax treaties, by considering their application in interaction with domestic tax law and to commercial transactions which involve flows of funds across international frontiers.

#### **Workshop Content**

- (a) Review basic concepts such as source of income and residence status of individuals and enterprises

- (b) Focus on the provisions of the United Nations Model Avoidance of Double Taxation Convention between developed and developing countries and the OECD Model Tax Convention on income and on capital
- (c) Highlight practical case studies
- (d) Practical negotiations of tax treaties
- (e) International tax audits aimed at countering tax avoidance schemes and mechanisms, the abuse of tax treaties and the misuse of transfer pricing as a tool for tax evasion and avoidance by multinationals corporations.
- (f) Practical negotiations of MAP

### **Eligibility**

Participants should be:

- (a) Senior and middle level tax officials of member countries involved in the negotiation of tax treaties, application of tax treaties, or in development of policy or administration in relation to international taxation; or
- (b) Tax Inspectors responsible for, or engaged in, the audit of multinational enterprises and of other taxpayers involved in international transactions.

**All applicants must have a good command of spoken and written English.**

A maximum of 22 participants will be selected on the basis of regional representation. It is unlikely that more than one candidate per country will be considered for selection.

### **Financial Assistance**

The Malaysian Government will meet the cost of food and accommodation at the Malaysian Tax Academy for the duration of the Course.

**Nominating Governments will be required to meet the cost of the return air fares. Participants are advised to bring along sufficient money to cover incidentals and personal expenses.**

### **Application Procedure**

Applications must be made using **Form MTA 3 (attached)**. All the applications must be submitted through the applicant's Government to the Malaysian Tax Academy.

The closing date for the applications is **15<sup>th</sup> April 2011**. Successful candidates will be informed by 20<sup>th</sup> April 2011 by the Malaysian Tax Academy.

Applicants must furnish a fax contact telephone and fax numbers and e-mail address in their application forms to expedite communication.

**Course Director:**

**Mr. Mansor Hassan** (mansor@hasil.gov.my) Director, Department of International Taxation will be the Course Director for TOIT 2011.

**Further information may be obtained from:**

**Madam Esther Koisin  
Chief Course Coordinator  
International Training & Tax Education Centre  
Malaysian Tax Academy  
Inland Revenue Board of Malaysia  
Persiaran Wawasan  
43650 Bandar Baru Bangi  
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With regards



**Tutu Bakwena  
Executive Director**