Principles of International Tax module

This module gives you the required breadth of knowledge, skills and understanding of international tax, based on the OECD Model Convention, that you need to succeed in your career. Your learning will cover in detail key international tax issues, with particular emphasis on residence, double taxation conventions and treaty interpretation, transfer pricing, the work of the OECD, and international tax avoidance.

Who is it for?

The Principles of International Tax module is aimed at professionals around the world, particularly those advising or working with multinational corporations and private clients. ADIT is suitable for senior level professionals, managers or those working towards a senior level.

How will it benefit you?

- Gain a robust understanding of theory coupled with practical application
- Build your confidence, skills and competencies to apply principles in your daily work
- Keep up with fast-changing developments in tax law, and stay ahead in your field
- Increase your employability with a qualification recognised around the world

ADIT is a network of Affiliates, students and graduates. They represent over 1,500 firms in more than 120 countries.

Transparent and accessible past papers

Access real questions and answers from previous exams, available to help with your studies. Practice with previous exams will help familiarise you with the format of the exam, to identify areas for further study and focus on exam technique.

Length of study

Approximately 140 hours of learning time is recommended to complete the Principles of International Tax module, though this may vary dependent on a number of factors including your background, knowledge and experience, and your study method.
What you’ll cover

The curriculum is regularly updated to cover current tax laws and emerging trends, providing a thorough grounding in international tax:

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<tr>
<th>Percentage</th>
<th>Topic</th>
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<tbody>
<tr>
<td>30%</td>
<td>INTERNATIONAL TAX AVOIDANCE</td>
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<tr>
<td>30%</td>
<td>THE WORK OF THE OECD AND OTHER MISCELLANEOUS TOPICS</td>
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<tr>
<td>20%</td>
<td>DOUBLE TAX CONVENTIONS</td>
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<td>20%</td>
<td>TREATY INTERPRETATION</td>
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<tr>
<td>30%</td>
<td>TRANSFER PRICING AND THIN CAPITALISATION RULES</td>
</tr>
<tr>
<td>20%</td>
<td>PRINCIPLES OF INTERNATIONAL TAX LAW</td>
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<td>RESIDENCE</td>
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Ways to study

There are study options to suit everyone, from classroom learning to self-study. Whatever your preference, you’ll find a method and providers that work for you:

- **ADIT specific** – courses specifically designed to prepare students for the ADIT exams
- **Distance learning** – materials and support from a course provider but no classroom attendance required
- **In-house training** – the course provider comes to your organisation
- **Classroom courses** – provided by other professional bodies, commercial tuition providers and academic institutions, for their purposes, which help in preparing for the ADIT exams
- **Self study** – our detailed curriculum and recommended reading lists are supplied online and can be used as a guide to prepare for the exams

How is it assessed?

- One exam consisting of three parts
- Questions designed to test your application of concepts to real world scenarios
- Employer-driven with a professional focus, relevant to your career
- Two sessions per year, taking place in June and December

www.adit.org
Find out more at
www.adit.org/principles

For further information, or if you have any questions, please contact us:

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ADIT is accredited by the Chartered Institute of Taxation. The CIOT is a charity and the leading professional body focussed solely on all aspects of taxation.

For more information about the CIOT, please visit www.tax.org.uk