



## BLENDED LEARNING COURSE ON TAX TREATIES

### a) Introduction

Since its inception, the African Tax Administration Forum (ATAF) embarked on a series of comprehensive capacity development programmes for its member states. The aim is to develop a sustainable skill base of tax administrators across the continent. ATAF Blended Learning Courses, together with other training interventions, are aimed at providing specialised skills and knowledge that address the priorities of member states.

### b) The Blended Learning Course on Tax Treaties

The African Tax Administration Forum (ATAF) with support from the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, with participation of the East African Community developed a blended learning programme "Tax Treaties Interpretation and Negotiation". This programme consists of an online course module followed by a series of classroom training events.

The 2015 Blended Learning Course on Introduction to Tax Treaties will run from the beginning of April as follows:

- **Online Course; 20<sup>th</sup> April - 13<sup>th</sup> July 2015**
- **Intermediate Course Option 1; 17-21 August 2015**
- **Intermediate Course Option 2; 24-28 August 2015**

### c) Objective of the course

The Blended Learning Course on Tax Treaties is an introductory course aimed at creating awareness and understanding of Tax Treaties Interpretation and Application, essential for today's Tax Official in the Tax Administration. We seek to provide participants with a common understanding of the basic issues of international taxation contained in existing international model conventions.

The Blended Learning Course, will enable participants to:

- Explain the primary goals and basic principles of international tax treaties
- Explain the hierarchy between domestic tax laws and international tax treaties
- List key steps to follow when applying tax treaty provisions
- Describe the allocation of taxing rights for different sorts of income
- Discuss the roles and responsibilities involved in tax treaty negotiations

**d) Details**

The Course will be split into two modules. An online course component which will run for 13 weeks (20<sup>th</sup> April 2015 to the 13<sup>th</sup> July 2015) followed by a week-long face to face intermediate seminar either (17-21<sup>st</sup> August 2015) or (24-28<sup>th</sup> August 2015)

An assignment needs to be completed at the end of the online course component and will serve as a criterion to decide eligibility for access to the intermediate seminar classroom training. Completion of the online course is a prerequisite to attend the intermediate training.

Eligible participants who the pass mark will receive a certificates of completion for the online course. These certificates will be issued at the intermediate session or electronically if they are not attending the intermediate session. Participants who did not achieve the passmark will not be issued a certificate.

A final assignment will be written at the end of the class room seminar. Eligible participant who attained the pass mark will receive a certificate of completion in respect to the classroom training. These certificates will be issued electronically. Participants who do not attain the pass mark of the intermediate seminar will not be issued a certificate.

**e) Target Group**

This Course is offered in English and French.

The suitable candidates should:

- Be officials from ATAF member countries.
- Have little or no previous direct /exposure to negotiation, interpretation and application of agreements for the avoidance of double taxation
- Be officials in positions where tax treaty matters may arise regularly or officials who wish to pursue a career in tax treaty interpretation and negotiation in the near future.

Therefore we encourage Tax Officials from functions such as tax audit, compliance, technical operations, taxpayer services, research and legal services who have minimal exposure to tax treaties to undertake the course.

**f) Cost**

**Online Course**

- **Course Fee: \$ 150** will be required to be paid upon registration.
- The fee supplement the cost of course materials and usage of the online learning platform.
- Secure online EFT, Credit card/ Debit Card payments will be made available for individual applicants. However, for nominees of tax administrations, payments will be made centrally once invoice has been raised by ATAF.

**Seminar (Intermediate Course)**

- **Course Fee: \$ 250** will be required to be paid upon registration.
- Participants are to cover their own costs of attending the Intermediate sessions (i.e. flights, accommodation and per diem).
- Lunch and coffee breaks and one official dinner will be provided in accordance with the meeting/s that one attends.
- Meals and refreshments other than when participating in the various meetings will be on the account of the sponsoring tax administrations. i.e. daily stipend / per diem for meals, room service, telephone, laundry, etc. will be for the account of the home administration.
- Secure online EFT, Credit card/ Debit Card payments will be made available. However, for nominees of tax administrations, payments will be made centrally once invoice has been raised by ATAF

**g) Selection Online Course**

In 2014 ATAF received an overwhelming response for the ATAF Blended Courses. With 2 courses combined we received more than 1000 applications from Tax Administrations throughout Africa.

Due to the limited space and capacity to successfully run this course, we will only guarantee a maximum of **7 participants** per country. We therefore request that you **submit the list of your nominees to ATAF Secretariat before the 31<sup>st</sup> March 2015.**

**NOTE: Nominees must have capacity to use online learning solutions.**

**h) Selection for Seminar (Intermediate Course)**

- Upon completion, of the online component **successful candidates** will be invited to a Seminar to be conducted in classroom setting.
- Please note that invitation to the classroom seminars will be based on performance attained in the Online Component.

We are certain that you will find this opportunity to be valuable and we look forward to receiving the list of applicants from your country. For further assistance, kindly contact the

## ANNEXE I

ATAF Capacity Building Director **Mr. Kennedy Onyonyi** on Tel: +27 12 451 8813 or **Mr. Kai-Jen Tsai** on Tel: +27 12 451 8828. **Names of nominees and e-mail inquiries should be sent to [onlinecourses@atafatax.org](mailto:onlinecourses@atafatax.org).**

With warm regards,

**Kennedy Onyonyi**  
**Director, Capacity Building**