

CHARTERED 
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

CERTIFIED AUSTRALIAN INTERNATIONAL TAX PLANNING AND STRUCTURING MANAGER™

CTM™

**Fully Accredited
By:**

Chartered Institute of
Professional Certifications

CPD
Certification Service



PROGRAM OVERVIEW



Australia's international tax landscape presents a complex web of compliance obligations, treaty interpretations, and structuring challenges for multinational businesses. With an **extensive network of double tax treaties (DTTs)**, **evolving anti-avoidance rules**, and **heightened global scrutiny through initiatives like the OECD's Base Erosion and Profit Shifting (BEPS) framework and a 15% global minimum tax rate under Pillar II**, mastering international and Australian tax laws is essential to effectively manage cross-border operations, mitigate permanent establishment risks, and ensure tax efficiency.

This certified program equips you with a comprehensive and practical understanding of Australia's international tax framework and global compliance obligations. You will explore key **cross-border tax concepts, including international tax systems, essential terminology, and the importance of effective tax planning for multinational enterprises**. The program provides guidance on working with foreign tax authorities and managing risks related to withholding tax (WHT), permanent establishments (PE), and hidden VAT/GST costs. You will gain practical insights into **interpreting and applying Double Tax Treaties (DTTs)**, **addressing treaty shopping**, and **selecting optimal entity structures aligned with business goals**.

ACCREDITATIONS



4.8



4.6



PROGRAM OVERVIEW



Furthermore, key focus will be laid on **anti-avoidance legislation and anti-hybrid rules—as well as the OECD’s BEPS framework and the global minimum tax under Pillar II**. You will also develop transfer pricing strategies in line with OECD guidelines, understand WHT implications, and manage PE compliance obligations. You will explore VAT optimization in cross-border transactions and the structuring of royalties and IP holdings. You will leave **equipped to build compliant, tax-efficient international structures, adapt to evolving regulatory demands, and manage global tax risk with confidence**.

Upon completing the program and passing the Chartered exam, you will attain the **Certified Australian International Tax Planning and Structuring Manager (CTM™)** designation, globally recognized certification enhancing your professional credentials and demonstrating your expertise in navigating complex international tax systems, structuring cross-border operations, and ensuring compliance with Australian and global tax regulations. This industry-recognized certification has lifelong validity and will position you as a strategic leader in international tax planning, risk management, and global tax structuring.

ACCREDITATIONS



4.8




4.6



KEY SKILLS YOU WILL GAIN

From This Program



**INTERNATIONAL TAX SYSTEM ANALYSIS
CROSS-BORDER TAX PLANNING STRATEGIES
WITHHOLDING TAX (WHT) IMPACT ASSESSMENT**

**PERMANENT ESTABLISHMENT (PE) RISK
MANAGEMENT
DOUBLE TAX TREATY (DTT) APPLICATION &
INTERPRETATION**

**TREATY SHOPPING PREVENTION STRATEGIES
ENTITY STRUCTURE EVALUATION & SELECTION
CROSS-BORDER BUSINESS STRUCTURING
TRAFFIC LIGHT RISK ANALYSIS**

**SUBSTANCE OVER FORM EVALUATION
USE OF EMPLOYER OF RECORD
LABOUR HIRE MODELS
TAX RISK MANAGEMENT & MITIGATION
AUSTRALIAN ANTI-AVOIDANCE LAW
COMPLIANCE (PART IVA & GAAR)**

**CONTROLLED FOREIGN CORPORATION (CFC) RULE
APPLICATION
ANTI-HYBRID RULE IMPLEMENTATION**

YOUR FACULTY DIRECTOR



Craig Cavanagh

Global Tax Strategist and International Structuring Expert |
Former Big 4 & Legal Partner

Craig Cavanagh is a leading international tax adviser with over two decades of experience advising global multinationals on complex cross-border tax matters. His distinguished career spans **senior roles in the Australian Taxation Office, partnerships in both a Big 4 accounting firm and a top-tier law firm, as well as corporate inhouse experience**, giving him a rare 360-degree view of international tax strategy and compliance.

Craig is highly regarded for his expertise in foreign tax law, international corporate structuring, and managing multijurisdictional tax compliance. He has **advised on highvalue tax planning strategies, permanent establishment risks, transfer pricing, and profit preservation**, helping clients reduce tax exposure while maintaining full regulatory compliance.

YOUR FACULTY DIRECTOR



Craig Cavanagh

Global Tax Strategist and International Structuring Expert |
Former Big 4 & Legal Partner

Throughout his career, Craig has **represented clients in audits, tax authority negotiations, and dispute resolution processes, consistently delivering favourable outcomes**. His strategic, solutions-driven approach combines legal precision with commercial pragmatism, making him a trusted advisor to multinational corporations and high-growth enterprises alike. Craig holds a law degree from the University of Queensland and is a barrister of the High Court of Australia. His deep understanding of legal and financial frameworks enables him to translate complex tax rules into practical guidance that aligns with broader business objectives. Craig is widely recognised as a go-to expert in international tax planning and structuring.

OUR PARTICIPANTS

Over 70% of FORTUNE 500 Companies Have Attended Our Accredited Programs Before





PROGRAM AGENDA



MODULE 1 - INTRODUCTION TO INTERNATIONAL TAX PLANNING

- Overview of International Tax Systems
- Importance of International Tax Planning for Multinational Corporations
- Key Terminology and Principles in Cross-Border Taxation
- Dealing with Foreign Tax Authorities

MODULE 2 - KEY RISKS

- Impact of Withholding Tax ("WHT")
- Consequences of Permanent Establishments
- Hidden VAT/GST Costs

MODULE 3 - DOUBLE TAX TREATIES ("DTTS")

- Understanding the Concept of Double Taxation
- Structure and Purpose of DTTs
- Focus Areas in Applying DDTs in Practice?
- Treaty Shopping

MODULE 4 - ENTITY STRUCTURE OVERVIEW

- Common Entity Types
- Advantages and Disadvantages of Different Entity Types

- Importance of Aligning Entity Structures with Business and Tax Objectives

MODULE 5 – CROSS-BORDER LONG TERM PROJECT VS OPERATIONAL ENTITY

- Determining the Upfront Purpose of Venturing into a Foreign Country
- Determining the Level of Cross-Border Support and Independence
- Traffic Light Analysis
- Use of Employer of Record/ Labor Hire Arrangements
- Substance vs Form Concepts

MODULE 6 - CROSS-BORDER TAX STRUCTURING AND RISK MANAGEMENT

- Principles of Cross-Border Structuring and Tax Efficiency
- Risk Management Strategies in International Tax
- Common Pitfalls and Challenges in Structuring
- Best Practices in Optimising Cross-Border Structures



PROGRAM AGENDA



MODULE 7 - ANTI-AVOIDANCE PROVISIONS

- Overview of Australian Part IVA Anti-Avoidance Legislation
- Anti-Avoidance Measures e.g. CFC Rules, GAAR and Anti-Hybrid Rules
- Increasing Burden on Multi-Nationals

MODULE 8 - BASE EROSION AND PROFIT SHIFTING ("BEPS")

- Overview of the OECD BEPS Framework
- Key BEPS Actions and Their Impact on Tax Planning
- BEPS Pillar II 15% Global Tax Rate

MODULE 9 - TRANSFER PRICING ESSENTIALS

- Fundamentals of Transfer Pricing and its Role in International Tax
- OECD Guidelines on Transfer Pricing
- Developing Transfer Pricing Policies Aligned with Compliance Standards
- Documentation and Reporting Requirements

MODULE 10 – UNDERSTANDING THE COSTS OF WHT

- WHT Based on Cross-Border Payments
- Revenue Line vs Taxable Profit Amount

- Understanding Fair WHT Gross-Ups
- Practical Requirements

MODULE 11 – PRACTICAL ISSUES NAVIGATING PERMANENT ESTABLISHMENT (PE) RISKS

- What are Permanent Establishments and How are They Formed?
- Managing PE Risks
- Dealing with Additional Compliance Requirements
- PE Implications on Tax Structuring and Reporting

MODULE 12 - VAT OPTIMISATION IN CROSS-BORDER TRANSACTIONS

- Introduction to VAT
- VAT on Transactions Considerations
- Understanding VAT in International Transactions
- Common VAT Pitfalls and Challenges

MODULE 13 - INTELLECTUAL PROPERTY (IP) AND ROYALTIES

- Effective Charging Royalties for IP
- Setting Up Holding Structures for IP

EXAMINATION

YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certifications' programs are unique as they provide you with professional charter designations and marks that can be used across your lifetime once you have completed our programs.

Upon successfully attending this program, you will be awarded with the **Certified Australian International Tax Planning and Structuring Manager (CTM™)** designation. that can be used in your resume, CV and other professional credentials. This certification is industry-recognized with lifelong validity.

Globally demanded and recognized, this certification demonstrates your expertise to navigate the complex landscape of Australian and international tax planning, optimize cross-border tax efficiency, and support strategic business expansion while ensuring full compliance with Australia's regulatory framework and global tax standards. Developed by **Chartered Institute of Professional Certifications**, the content of this program has been independently accredited by **CPD Certification Service** as adhering to the highest standards of continuing professional principles.

ABOUT US

49,525

Business Leaders Have
Attained Their Chartered
Certifications Since 2009

390

Certified and Fully
Accredited Programs

87%

Chartered Leaders Have
Reported Career Promotions
and Enhancements

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CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

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