

CHARTERED 
INSTITUTE OF PROFESSIONAL CERTIFICATIONS

CHARTERED AUSTRALIA CORPORATE TAX MANAGER™

CCM™

**Fully Accredited
By:**

Chartered Institute of
Professional Certifications

CPD
Certification Service



PROGRAM OVERVIEW



Australia's corporate tax landscape is among the world's most complex—featuring a **30% tax rate, over 125 tax treaties, and compliance costs exceeding \$21 billion annually**. With BEPS-driven reforms reshaping multinational obligations, navigating these integrity measures requires robust structuring and continuous monitoring, as missteps can significantly impact effective tax rates, compliance outcomes, and overall tax risk.

This certified program is designed to equip tax, finance, and accounting professionals with the technical depth and practical capability required to manage Australia's complex corporate tax environment. **You will develop a structured understanding of the corporate tax framework, taxable income mechanics, capital allowances, dividend imputation, tax losses, and consolidation regimes, enabling you to confidently interpret legislation and apply tax rules in real-world corporate scenarios.**

Beyond foundational knowledge, participants will gain hands-on expertise in navigating corporate tax planning and anti-avoidance provisions, including Part IVA, while developing a strong understanding of international tax fundamentals such as transfer pricing, thin capitalisation, and cross-border structuring. **The program also places significant emphasis on enterprise-level tax governance, equipping you to design robust tax control frameworks, manage ATO engagement under justified trust principles, and ensure compliance in a highly scrutinized regulatory landscape.**

ACCREDITATIONS



4.8



4.6





PROGRAM OVERVIEW



Throughout the program, participants **will enhance their capability to engage effectively with the ATO, manage documentation expectations, and respond strategically to audits, disputes, and settlement processes.** They will also gain critical insight into identifying tax planning opportunities while assessing anti-avoidance risks, enabling you to evaluate corporate arrangements through a defensible and commercially sound lens.

Upon completing the program and passing the Chartered exam, you will attain the **Chartered Australia Corporate Tax Manager (CCM™) designation.** This globally recognized credential will validate your expertise in Australia's corporate tax framework and position you as a trusted tax leader capable of driving compliance, managing tax risk, and supporting enterprise-level strategic decision-making. Not only will the **CCM™** credential enhance your professional credibility, but it will reinforce your capability to lead tax functions, strengthen governance, and contribute effectively to critical business and financial strategies.

ACCREDITATIONS



4.8




4.6



KEY SKILLS YOU WILL GAIN

From This Program



**AUSTRALIAN CORPORATE TAX FRAMEWORK
ASSESSABLE INCOME CLASSIFICATION ANALYSIS
REVENUE VS CAPITAL DISTINCTION
CAPITAL GAINS TAX (CGT) APPLICATION**

**CAPITAL ALLOWANCES PLANNING ASSET
STRUCTURING
TAX EFFICIENCY
COMPANY TAX RATE DETERMINATION**

**DIVIDEND IMPUTATION MANAGEMENT
FRANKING ACCOUNT OPTIMIZATION
TAXABLE INCOME DETERMINATION
TAX LOSS UTILIZATION STRATEGY**

**BASE RATE ENTITY RISK ASSESSMENT
CONTINUITY OF OWNERSHIP TEST (COT)
APPLICATION
BUSINESS CONTINUITY TEST (BCT) EVALUATION
TAX CONSOLIDATION DECISION-MAKING**

**ANTI-AVOIDANCE RISK ASSESSMENT (PART IVA)
TAX INTEGRITY FRAMEWORK**

YOUR FACULTY DIRECTOR



Domenic Vetere

Highly Respected Corporate Tax, Legal and Governance Specialist

Domenic Vetere is a highly respected corporate tax, legal, and governance specialist with **over 20 years of experience advising on complex tax risk, compliance, and dispute matters across Australia**. He previously held senior technical roles at the Australian Taxation Office, where he led high-profile audits, assurance reviews, and dispute engagements involving large corporates and multinational groups, giving him a strong regulator's perspective on tax risk assessment and enforcement.

Domenic is widely recognized for his **expertise in transfer pricing, financing structures, anti-avoidance rules including Part IVA, and tax governance**. He has advised boards and senior executives on **managing regulatory risk, strengthening governance frameworks, and implementing defensible tax strategies**. His experience spans complex sectors such as energy and resources, including cross-border tax matters. A qualified legal practitioner, Chartered Accountant, and Chartered Secretary, Domenic brings a rare combination of legal, accounting, and governance expertise to corporate tax strategy and compliance.

OUR PARTICIPANTS

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



Goldman Sachs



SAMSUNG



ExxonMobil



BURBERRY



Citi



IKEA



VOLVO



HYUNDAI



Pfizer

Life is our life's work



Nestlé

PROGRAM AGENDA



MODULE 1 - CORPORATE TAX FRAMEWORK & SYSTEM ARCHITECTURE

- Structure of the corporate tax system (ITAA 1936/1997, TAA, treaties)
- Role of the ATO and self assessment (Public perspective)
- Company residency – Core tests and implications
- Interaction between domestic law and treaties

MODULE 2 - ASSESSABLE INCOME IN A CORPORATE CONTEXT

- Ordinary income vs statutory income in a corporate context
- Derivation and timing (Common corporate examples)
- Income characterisation risks
 - One-off transactions
 - Isolated profit-making activities
 - Business vs non-business receipts

MODULE 3 - TAXABLE INCOME MECHANICS: DEDUCTIONS & TIMING

- Section 81 and key limitations
- Timing concepts (Incurred, prepayments, blackholes overview)
- Common corporate deduction issues (Finance, advisory, break fees)

MODULE 4 - REVENUE VS CAPITAL + CGT INTERFACE

- Revenue/capital distinction and practical indicators
- How “capital” issues migrate into CGT outcomes
- Practical corporate fact patterns (One worked caselet)

MODULE 5 - CAPITAL ALLOWANCES & ASSET PLANNING

- Division 40 and Division 43 concepts
- Balancing adjustments and CGT interaction (High level)
- Asset planning choices (Buy/lease/hold/dispose)

MODULE 6 - COMPANY TAX RATES + BASE RATE ENTITIES

- Current corporate tax rate framework
- Base rate entity concepts and risk areas
- Rate impacts for planning and reporting

MODULE 7 - DIVIDEND IMPUTATION & FRANKING ACCOUNTS

- Franking credits and franking account mechanics
- Franking deficits and practical risk points
- Distribution decision impacts

PROGRAM AGENDA



MODULE 8 - TAX LOSSES: CORE RULES & CONTINUITY TESTS

- Loss carry forward framework and ordering concepts
- Continuity of ownership test (COT)
- Business continuity test (BCT) and integrity rationale

MODULE 9 - TAX CONSOLIDATION & GROUP STRUCTURING

- Consolidation overview and eligibility (Conceptual)
- Single entity rule and inherited history (Core effects)
- Joining/exiting concepts; CGT impacts and loss transfers (conceptual)
- Treatment of losses and franking credits

MODULE 10 - ANTI AVOIDANCE PROVISIONS

- Australia's integrity framework (GAAR vs specific rules)
- Part IVA structure: scheme, tax benefit, purpose, cancellation
- Public ATO guidance on GAAR application (PS LA 2005/24)
- Selected specific integrity rules relevant to corporates

MODULE 11 - INTERNATIONAL TAX FUNDAMENTALS

- Residency and source in cross border structures
- Treaties and double tax concepts (Overview)
- Withholding taxes (Interest/dividends/royalties) overview
- Thin capitalisation and transfer pricing fundamentals (high-level)

MODULE 12 - TAX GOVERNANCE & ATO ENGAGEMENT

- Corporate tax governance frameworks
- ATO risk based reviews and justified trust concepts
- Documentation and evidentiary expectations

MODULE 13 - ENGAGING WITH THE ATO (PUBLIC FRAMEWORKS & EXPECTATIONS)

- ATO public approach to information gathering (Cooperative approach)
- Formal information gathering powers (Publicly explained)
- Practical expectations for record keeping and responsiveness (Public domain)

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 successful completion of this program, you will be awarded the **Chartered Australia Corporate Tax Manager (CCM™)** designation, which may be added to your resume, CV, and other professional credentials. This industry-recognized certification carries lifelong validity.

Globally recognized and increasingly essential in today's regulatory landscape, this certification affirms expertise in leading corporate tax strategy, strengthening governance frameworks, and delivering sustainable, compliant tax outcomes in complex Australian environments. It validates your capability to lead tax strategy at a strategic level, influence governance decisions, and manage complex tax risks within highly regulated corporate environments. Developed by the **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

Chartered Institute of Professional Certifications

All of Chartered Institute of Professional Certifications programs are fully accredited programs. The professional charters and designations are trademarked credentials that can only be used by professionals who have completed and passed our accredited program. It is also independently accredited by CPD as adhering to the highest standards of continuing professional principles.

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CONTACT US TODAY

We Thank You for Your Ongoing Support
of Our Programs

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