

## E-LEARNING COURSES ON INTERNATIONAL TAXATION TOPICS

The Global Relations Programme on Taxation, as part of the Centre for Tax Policy and Administration, has developed e-learning courses to respond to the growing demands for training in developing countries in the tax area.

E-learning courses are offered free of charge to government tax officials from all countries through the OECD Academy. These interactive courses give participants a solid knowledge base on key topics of international taxation, providing a certificate to those who complete them successfully.

### KEY FEATURES



Free of charge



Certificate provided upon completion of OECD e-learning courses



Open to all tax officials from all countries and jurisdictions



Interactive e-learning courses



### HOW TO ACCESS

- **Create your account/sign in:**  
<https://oecdacademy.oecd.org/Account/login>
- **Complete the sign-up form:**
  - Under **Area of interest**, choose **Taxation**
  - Under **Sector**, select **Government** if you are a public official.
- **Verify your email and log in** to start learning at your own pace.



For more information, contact us:  
[GRP.elearning@OECD.org](mailto:GRP.elearning@OECD.org)

For more information, visit our website at:  
<https://www.oecd.org/en/about/programmes/global-relations-programme-on-taxation/self-paced-training.html>

## COURSES AVAILABLE

### Transfer Pricing

→ Basic Concepts of Transfer Pricing  
EN/FR/ES/PT

→ Introduction to Transfer Pricing  
EN/FR/ES/AR/PT

→ A toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses  
EN/FR/ES

→ BEPS Actions 3 - Strengthening Controlled Foreign Companies (CFC)  
EN/FR/ES

→ BEPS Actions 4 - Limiting Base Erosion Involving Interest Deductions and Other Financial Payments  
EN/FR/ES

→ BEPS Actions 12 - Mandatory Disclosure Rules (MDR)  
EN/FR/ES

→ The Key Provisions of the GloBE Rules (1): Identifying Constituent Entities Within Scope  
EN/FR/ES

→ The Key Provisions of the GloBE Rules (2): Computation of GloBE Income or Loss  
EN/FR/ES

→ The Key Provisions of the GloBE Rules (3): Adjusted Covered Taxes  
EN/FR/ES

### Tax Treaties

→ Introduction to Tax Treaties  
EN/FR/ES/AR/PT

→ The Multilateral Instrument (MLI)  
EN/ES/FR

### Tax Crime

→ Tax Crime Investigation Maturity Model  
EN/FR/ES

→ Fighting Tax Crime: The Ten Global Principles  
EN/FR/ES

→ Money Laundering and Terrorist Financing Indicators: A Handbook for Tax Auditors and Tax Examiners  
EN/FR/ES/AR

→ The Key Provisions of the GloBE Rules (4): How to Compute the Effective Tax Rate (ETR) and the Top-Up Tax in the GloBE Rules  
EN/FR/ES

→ The Key Provisions of the GloBE Rules (5): Applying the Top-Up Tax Under the IIR and UTPR  
EN/FR/ES

### Exchange of Information (EOI)

→ Global Forum: Exchange of Information as a Tool to Combat Tax Evasion  
EN/FR/ES/AR

→ Exchange of Information on Request (EOIR)  
EN/FR/ES

→ Automatic Exchange of Information (AEOI)  
EN/FR/ES

→ Beneficial Ownership (BO)  
EN/FR/ES

→ Appropriate Use of Country-by-Country Report (CbCR) Information  
EN/FR/ES

### Tax Administration

→ Digital Transformation Maturity Model (DTMM)  
EN/FR/ES

### Value Added Tax (VAT)

→ Securing VAT Revenue on Cross-Border Trade  
EN/FR/ES/AR

→ OECD VAT Standards and Guidelines  
EN/FR/ES/AR

→ Implementing the VAT Standards and Guidelines  
EN/FR/ES/AR

### Tax Inspectors Without Borders (TIWB)

→ TIWB Expert E-learning Course  
EN

### Extractives

→ IGF-OECD International Taxation and the Extractives  
EN

### Revenue Statistics

→ Revenue Statistics in Africa: Part 1. Producing reliable, comparable revenue statistics  
EN/FR

→ Revenue Statistics in Africa: Part 2. Using Revenue Statistics to Inform Tax Policy and Analysis  
EN/FR

### Base Erosion and Profit Shifting (BEPS)

→ BEPS Minimum Standards  
EN/FR/ES

→ BEPS Actions 2 - Neutralising Hybrid Mismatch Arrangements  
EN/FR/ES

### Two-Pillar Solution

→ Overview of the GloBE Rules of Pillar Two  
EN/FR/ES