

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



1. Create your account/sign in in:
<https://oecdacademy.oecd.org/Account/login>



2. Complete the sign-up form:
 - Under **Area of interest**, choose **Taxation**
 - Under **Sector**, select **Government** if you are a public official.



3. Verify your email and log in to start learning at your own pace.



For more information, contact us:
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

Tax Treaties

- Introduction to Tax Treaties
EN/FR/ES/AR/PT
- The Multilateral Instrument (MLI)
EN/ES/FR

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

Base Erosion and Profit Shifting (BEPS)

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

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

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

Two-Pillar Solution

- Overview of the GloBE Rules of
Pillar Two
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
- 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

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