

---

# YELLOW BELT SESSIONS INTERNATIONAL TAX



**17 Jan 2023 - 30 Mar 2023**



MEMBER OF THE  
**FORUM OF FIRMS®**

[www.iecnet.net](http://www.iecnet.net)

---





# Table of **CONTENTS**

## — 01

### IECnet YELLOW BELT

- What is the idea of the IECnet Yellow Belt Sessions?
- For whom is the training designed?
- Who can attend?
- What does it cost?
- Why is it called "Yellow Belt Sessions"?

## — 02

### DETAILED AGENDA

- Schedules, Registration Links and Speaker Details





# IECnet Yellow Belt Sessions - International Tax

## WHAT IS THE IDEA OF THE IECNET YELLOW BELT SESSIONS?

The idea is to provide a compact online training on International Taxation in six connected modules.

## FOR WHOM IS THE TRAINING DESIGNED?

It is for those who have already some basic knowledge in international tax, but want to have a structured insight into the mechanics of the Double Taxation Agreements.

A working level of English is necessary to follow the training. The English technical tax terms can be learned during the course. There is also an introductory module for Spanish or French speakers.

## WHO CAN ATTEND?

It is open to everybody on every level and working experience, who works in an IECnet member firm or is invited on an individual base. It is necessary to have basic knowledge in International Taxation and a working level in English language.

Please only register if you are able to attend all modules 1 to 6 as they refer to each other. The modules 0 are not mandatory

## WHAT DOES IT COST?

For attendees from IECnet member firms, the 2023 season of this training is covered by the membership fees.

## HOW TO TAKE PART?

Register online with your personal data via the links in the detailed agenda.

Important: Please note that every module has to be booked separately. Each of the modules are presented two times to cater the different time zones in our world. Make sure that you register for one of each of the modules 1 to 6. Only complete registrations can be considered.

Your participation in module 0 is not mandatory.

## WHY IS IT CALLED "YELLOW BELT SESSIONS"?

In martial arts sports one can see the level of experience of a sportsman by the colour of the belt he/she is wearing.

A yellow colour belt means that the person is not a complete beginner but still at the start of the career in that field – like the professionals we are aiming for our international tax sessions. In contrast, the black belt would mean that the person is an expert.







# DETAILED AGENDA

## The IECnet Yellow Belt Sessions - International Tax

The focus is on the fundamental and very relevant parts of Double Taxation Agreements [DTA]. As every DTA may be different from another, we are working on the base of the OECD Model Treaty.

**MODULE 0****BIENVENUE DANS LE DROIT  
FISCAL INTERNATIONAL**

This module is an introduction for French speaking participants to provide an easier start into the English technical terms and will be held in French language.



SPEAKER

**Arigo Ploy**

TREUFINANZ GMBH, AUSTRIA

Studied at the Vienna University of Economics and Business in Austria and at the ESSCA School of Management in France. Joining TreuFinanz GmbH, Austria more than 10 years ago. Arigo successfully took the state exams for the accounting profession in Austria and follows continuous various trainings and conferences in the field of taxation.

**17 Jan 2023 Tuesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 18/01/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3S57lrw>**19 Jan 2023 Thursday**

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3DLGwK2>



**MODULE 0**

# BIENVENIDO AL DERECHO TRIBUTARIO INTERNACIONAL

This module is an introduction for Spanish speaking participants to provide an easier start into the English technical terms and will be held in Spanish language.



SPEAKER

**Eduardo Constante**

B AND B GLOBAL CONSULTORES SC TAMAULIPAS, MEXICO

Bachelor in Accounting and Computing, Master in Taxation, Bachelor in Law, Master in Constitutional Law, Doctor in Fiscal Sciences, Candidate to Doctor in Law.

**18 Jan 2023 Wednesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX)/ 01h00 to 02h30 (+1) [= 19/01/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3xITuEs>



**MODULE 1****INTERNATIONAL TAXATION  
WHAT DOES IT MEAN?**

You will get an introduction to the subject of International Tax and also the necessary base for understanding the mechanics of Double Taxation conventions at the same time.



SPEAKER

**CA Manu Palerichal, FCA, CMA**

CEO &amp; FOUNDER PARTNER

EMIRATES CHARTERED ACCOUNTANTS GROUP, UAE

A passionate professional and entrepreneur who possess more than 25 years of extensive experience in the fields of Finance, Audit, Taxation, and Management Consultancy. With an outreach of 10,000+ participants in the UAE and Bahrain, he has trained top management level finance professionals in more than 500 organizations in both the regions



SPEAKER

**Daniel Ziska**

MANAGING PARTNER

GPC TAX / MERIDIUM, GERMANY / SWITZERLAND

A Certified Adviser in International Taxation (Germany), certified Tax Expert (Switzerland), CEO / Managing Partner of GPC Tax AG / MERIDIUM AG (Berlin, DE / Bern, CH), work experience as head of finance and general manager in electronic production and education industries as well as in accounting and tax advisory business, member of the board of IECnet and Chairman of the Tax Team.

**24 Jan 2023 Tuesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 25/01/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3BXfNca>**26 Jan 2023 Thursday**

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3f56cqj>

**MODULE 2****WHAT IS THE DTA FOR AND FOR WHOM DOES IT WORK?****[Art. 1, 2, partially 3 OECD Model Treaty]**

After this module, you will have a better understanding about what is Double Taxation Convention and when and for whom it is useful.



SPEAKER

**Pallav Acharya, CPA, FCA, CGMA, LL.B**

PARTNER

REDW LLC, USA

Possesses more than 25 years of experience in the cross-border tax areas working with multinational businesses, expatriates, and non-residents.

**07 Feb 2023 Tuesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 08/02/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3R7SoZG>**09 Feb 2023 Thursday**

05h30-07h00(PARIS) / 21h30-23h00 (PHX) / 13h30-15h00 (TKY)

CLICK TO REGISTER > <https://bit.ly/3VK7ojG>



## MODULE 3

# WHERE DO I BELONG TO?

## [Art. 4 OECD Model Treaty]

A key factor when applying a DTA is Article 4. After this session, you will know about what implications tax residency has and how to determine it.



SPEAKER

**Matt Bird**

PARTNER

SAYERS BUTTERWORTH LLP, UK

He has a wealth of experience in providing income, capital gains, and inheritance tax advice to UK individuals and trustees. He has particular expertise and experience advising clients on offshore tax planning and its pitfalls. He regularly works with tax advisors around the world and give his presentations on International Taxation.

### 21 Feb 2023 Tuesday

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 22/02/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3f2N4cQ>

.....

### 23 Feb 2023 Thursday

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3S61Tu3>



**MODULE 4****PERMANENT TROUBLE WITH  
PERMANENT ESTABLISHMENTS****[Art. 5, 7 OECD Model Treaty]**

When it comes to business, knowing about the concept of permanent establishments and its international application.

After this session, you will know about the importance but also the chances and problems of the permanent establishment concept in DTA.



SPEAKER

**Hiroko Sakashita, Certified Public Tax Accountant**

REPRESENTATIVE PARTNER

SAKASHITA INTERNATIONAL TAX ACCOUNTANT CO. JAPAN

Certified tax accountant since 1996, in 2003 she and her partner founded Sakashita International Tax Accountant Co. with which they provide tax and accounting services for foreign companies operating in Japan. She is specialized in international tax and accounting, and constantly provides tailor-made tax consultation related to cross border transactions for clients.

**07 Mar2023 Thursday**

00h30-02h00 (PARIS) / 16h30-18h00 (PHX) / 08h30-10h00 (TKY)

CLICK TO REGISTER > <https://bit.ly/3Htyl1l>**09 Mar2023 Thursday**

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3Sq9of4>



**MODULE 5****HERE AND THERE AND EVERYWHERE****[Art. 15 OECD Model Treaty]**

Also, for SMEs, it becomes more and more common to have employees working in other countries. Article 15 is the most relevant in that respect.

After this session, you will know about the 183 days rule and much more.



SPEAKER

**Alexis Petrini**

SENIOR PARTNER

TREUFINANZ GMBH, AUSTRIA

A Chartered Tax Adviser, Auditor / CPA, Senior Partner in TreuFinanz GmbH, Vienna, Austria.

**21 Mar 2023 Tuesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 22/03/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3C4ldsQ>

**23 Mar 2023 Thursday**

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3SuWP1N>



**MODULE 6****DO YOU WANT CREDIT OR EXEMPTION?**

How is double taxation actually avoided financially?

After this session, you will know about the two concepts and their implementation.



**SPEAKER**

**Daniel Ziska**

MANAGING PARTNER

GPC TAX / MERIDIUM, GERMANY / SWITZERLAND

A Certified Adviser in International Taxation (Germany), certified Tax Expert (Switzerland), CEO / Managing Partner of GPC Tax AG / MERIDIUM AG (Berlin, DE / Bern, CH), work experience as head of finance and general manager in electronic production and education industries as well as in accounting and tax advisory business, member of the board of IECnet and Chairman of the Tax Team.



**SPEAKER**

**Arigo Ploy**

TREUFINANZ GMBH, AUSTRIA

Studied at the Vienna University of Economics and Business in Austria and at the ESSCA School of Management in France. Joining Treufinanz GmbH, Austria more than 10 years ago. Arigo successfully took the state exams for the accounting profession in Austria and follows continuous various trainings and conferences in the field of taxation.

**28 Mar 2023 Tuesday**

17h00 to 18h30 (Paris/FR) / 09h00 to 10h30 (PHX) / 01h00 to 02h30 (+1) [= 29/02/23; Tokyo]

CLICK TO REGISTER > <https://bit.ly/3SdkSTI>

**30 Mar 2023 Thursday**

08h30 to 10h00 (Paris/FR) / 00h30 to 02h00 (PHX) / 16h30 to 18h00 (Tokyo)

CLICK TO REGISTER > <https://bit.ly/3SqL6kX>





## FOR ANY QUERIES

### CA Manu Palerichal, CEO & Partner

Emirates Chartered Accountants Group  
ceo@emiratesca.com  
WhatsApp: +971 50 528 2838




#### Contact Information

Email: [info@iecnet.net](mailto:info@iecnet.net)  
Phone: +33 1 64617453

#### IECnet

Espace Descartes  
16 Rue Albert Einstein  
77420 CHAMPS S/MARNE  
FRANCE

 [@iecnet1987](https://www.whatsapp.com/channel/0029va111111111111111111)



[@iecnet](https://twitter.com/iecnet) 