

COURSE NAME	ONLINE LIVE	ONLINE RECORDED	INSTRUCTOR
International Inbound Taxation – Yes, it applies to SMEs!- Filmed in 2019		Available Now	Manu Kakkar CPA, CA, TEP, MTAX

This course examines some of the most commonly applied international tax rules relating to cross-border investment into Canada. The course will draw parallels between international and domestic tax rules as they apply in the context of employee compensation, shareholder loans, shareholder financing, inter-company charges, corporate distributions, and corporate acquisitions. The Federal March 19, 2019, Budget has made these international tax concepts more relevant in the domestic owner-manager concept.

**TOPICS INCLUDE:**

- o Tax aspects of cross-border employment/services
- o Tax aspects of cross-border investment into Canada through a corporation, partnership or branch
- o Thin capitalization rules
- o Shareholder loan rules
- o Foreign-affiliate dumping rules
- o Transfer pricing rules
- o Examples of inbound tax structures
- o Planning Tips and Traps

This course will be co-presented by Nadia Rusak who is a Canadian and International tax lawyer with extensive experience in public and private M&A business reorganizations, estate planning and dispute resolution.