



Selected Topics in International Taxation and Transfer Pricing: Principles, Practice and Emerging Trends

Rabat, 1 – 2 June 2026

Summary

We are delighted to announce the sixth edition of our Masterclass on “Selected Issues in International Taxation and Transfer Pricing: Principles in Practice and Emerging Trends”, taking place in Rabat, Morocco from 1 to 2 June 2026.

This, two-days intermediate-level, course offers a unique learning platform tailored for African tax professionals and will take place immediately before the 11th IBFD CSAT Africa Tax Symposium.

The international tax landscape continues to evolve rapidly, with significant developments at global, regional and national levels. These changes demand continuous learning, as both tax practitioners and tax administrations face increasing complexity and practical challenges in their day-to-day activities.

In response, this two-day course provides participants with an opportunity to learn, share, and debate the most pressing issues in international taxation and transfer pricing. Through expert-led sessions, case discussions and peer exchange, the course delivers practical and comprehensive insights designed to strengthen the skills and capabilities of tax consultants, in-house tax advisors, tax authority officials and academics.

Overview and General Learning Objectives

This two-day intermediate-level course is designed to equip participants with practical, hands-on insights and comprehensive coverage of the most important issues in international taxation and transfer pricing. Participants will explore Permanent Establishment (PE) rules in practice, examining current approaches, compliance challenges, and real-world scenarios that impact cross-border taxation. The course will also cover treaty anti-avoidance rules, highlighting on the core principles, practical application, and challenges in structuring and compliance. Participants will also gain an in-depth understanding of transfer pricing aspects of intra-group services, including pricing methods, benefit tests, risk allocation, documentation, recharacterization, and the burden of proof in audits and disputes.

A major focus will be on the implementation of Pillar Two Global Minimum Tax (GMT) rules and the Domestic Minimum Top-up Tax (DMTT) in view of qualified DMTT (QDMTT), providing practical guidance on domestic compliance, reporting obligations, and strategic considerations in line with the GMT rules.

The course incorporates case studies on selected international tax and transfer pricing issues, enabling participants to apply concepts to real-life situations, strengthen defensible positions, and enhance risk management. By the end of the program, participants will have a holistic understanding of contemporary international tax and transfer pricing challenges and the practical skills to advise their organizations or clients with confidence.

Participants will also have the opportunity to engage with instructors and peers, discussing the practical implications of these developments on businesses, investment flows into Africa, and their day-to-day work.

Field of Study

Taxes

Who Should Attend?

The course is suitable for professionals, such as tax managers and directors, in-house tax/transfer pricing staff and accounting specialists, practitioners in tax advisory firms, and government officials/experts who deal with international tax or transfer pricing in Africa and wish to gain a deeper technical understanding of relevant domestic tax law, tax treaty, and transfer pricing rules and principles in practice and emerging issues thereon.

Course Level and Prerequisites

This is an intermediary level course. Participants taking this course will be expected to have a good understanding of at least one national tax system, transfer pricing and/or the fundamentals of tax treaties.

Day 1

08:30 – 9:00 **Registration**

09.00 - 09.15 **Welcome and IBFD Introduction**

09.15 - 10.45 **Recent International Taxation and Transfer Pricing Developments Around the Globe – Africa in Context**

10:45 - 11.15 **Break – Refreshments**

11.15 - 12.45 **Tax Treaties: Permanent Establishment in Practice – Current Approaches, Practical Insights, Challenges and Lessons**

12.45 - 13.45 **Lunch**

13.45 - 15.15 **Tax Treaties: Anti-Avoidance Rules - Principles, Application and Challenges**

15.15 – 15.45 **Break – Refreshments**

15.45 – 17.00 **Transfer Pricing: Intra - Group Services, Recharacterization and Burdon of Proof**

Day 2

09.00- 10.45 **Pillar Two: Global Minimum Tax - Practical Implementation and Implications for Africa**

10.45 - 11.15 **Break – Refreshments**

11.15 - 12.45 **Pillar Two: Global Minimum Tax – Practical Considerations and Key Insights for Domestic Minimum Top Up Tax Implementation**

12.45 - 13.45 **Lunch**

13.45 - 15.15 **Case Study**

15.15 - 15.45 **Break – Refreshments**

15.45 - 17.00 **Case Study ...continued**