



# **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 11<sup>th</sup> 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. In light of the significant share of current international tax and transfer pricing developments worldwide, the course begins with an overview of key developments. These includes updates to the OECD and UN Model Tax Conventions, relevant advancements in transfer pricing, and recent progress on Pillar Two – Global Minimum Tax including the implication of side-by-side approach. The session will also highlight ongoing work on the UN Tax Framework Convention as well as other major tax related developments across Africa.

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 benefit tests, pricing methods, 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 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** (*Aisha Aize Isa, IBFD, The Netherlands*)

- ▶ Updates on Tax Treaty Model Conventions
- ▶ Developments on Transfer Pricing
- ▶ Current Progress on Pillar Two: Global Minimum Tax
- ▶ Highlights on Major Aspects of the UN Framework Convention
- ▶ Other Major Tax Related Developments in Africa?

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

11.15 - 12.45 **Tax Treaties: Permanent Establishment in Practice – Current Approaches, Practical Insights, Challenges and Lessons** (*Birhanu Tadesse Daba, IBFD, The Netherlands and Amine Doghmi, DGI, Morocco*)

- ▶ Role of Permanent Establishment (PE) Concept
- ▶ Main Rules and Features of Different Types of PE
- ▶ Practical Applications and Challenges
- ▶ Key Insights in Africa Context

12.45 - 13.45 **Lunch**

13.45 - 15.15 **Tax Treaties: Anti - Avoidance Rules - Principles, Application and Challenges** (*Birhanu Tadesse Daba, IBFD, The Netherlands and Sarah Belgareh, DGI, Morocco*)

- ▶ Treaty Benefits and Core Principles of Anti-Avoidance Rules
- ▶ Application of Anti-Avoidance Rules in Practice
- ▶ Practical Considerations and Challenges
- ▶ Selected Key Court Cases and Lessons

15.15 – 15.45 Break – Refreshments

15.45 – 17.00 **Transfer Pricing: Intra - Group Services, Recharacterization and Burden of Proof** (*John Mark, PWC, Kenya*)

- ▶ Key Aspects of Intra-Group Services
- ▶ Determining Arm's Length Remuneration and Documentation
- ▶ Recharacterization and Burden of Proof
- ▶ Highlight on Key Selected Court Cases

## Day 2

9.00- 10.45 **Pillar Two - Global Minimum Tax: Practical Implementation and Implications for Africa** (*Carlos Gutiérrez Puente, IBFD, The Netherlands*)

- ▶ General Overview of the Global Minimum Tax (GMT)
- ▶ Scope and Application of the GMT Rules
- ▶ Practical Implementation and Key Considerations
- ▶ Insights in African Context

10.45 - 11.15 Break – Refreshments

11.15 - 12.45 **Pillar Two: GMT – Practical considerations and Key Insights for Domestic Minimum Top Up Tax Implementation** (*Carlos Gutiérrez Puente, IBFD, The Netherlands and Asmae Tber, DGI, Morocco*)

- ▶ Key Features of Domestic Minimum Top Up Tax
- ▶ Guiding Principles in View of GMT Rules
- ▶ Practical Considerations
- ▶ Key Insights in Africa Context

12.45 - 13.45 Lunch

13.45 - 15.15 **Case Study**

15.15 - 15.45 Break – Refreshments

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

## Instructors



**Birhanu Tadesse DABA** is a Principal Associate in IBFD's Capacity Building and Tailored Services Department in Amsterdam, the Netherlands. In this capacity, he is involved in developing tax training programs and teaching materials, in teaching on IBFD's various tax training for tax authorities, firms, other organizations, and standard courses, and in conducting tax related tailored research and assessments.

Mr. Daba has more than 13 years of experience in domestic and international tax matters. Before joining IBFD, he worked as an international tax adviser in a consultancy firm in the Netherlands. Prior to that, he worked for the Ministry of Finance of Ethiopia for more than 7 years in different positions, including as Acting Director of the Tax Policy Directorate, Senior Legal Advisor in the Legal Affairs Directorate and Head of the tax policy implementation monitoring and evaluation team. In these capacities, he actively engaged in the negotiations of various tax treaties and financing agreements, drafting tax legislation, reviewing tax policies, providing legal advice to various ministries and public institutions, and providing trainings on Public Finance law to various public universities and government bodies including for parliament members. He also served as a member of the high-level joint tax technical committee of the Ministry of Finance and the Ethiopian Revenue and Customs Authorities (now Ministry of Revenue).

Mr. Daba holds an advanced LLM in international tax law from the University of Amsterdam, the Netherlands, an LLM in international law from the Ethiopian Civil Service University, Ethiopia, and an LLB in laws from Addis Ababa University, Ethiopia. He has also served as IBFD's tax technical editor for the country surveys of eight African countries and as an IBFD Centre for Studies in African Taxation (CSAT) scholar.

**Carlos Gutiérrez P.** is a Senior Principal Associate at IBFD Capacity Building Dep. He is involved in government consultancy projects, client research, and in the development and teaching of tailored training programmes for tax authorities and the private sector, as well as regular course programmes. He obtained his law degree at the University of Chile and a master's degree (LL.M.) at Queen Mary College, University of London.

Prior to joining IBFD, Carlos was a legal adviser with the international legislation department of the Chilean tax administration, responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation. As such, he directly participated in numerous tax treaty negotiations.





**Aisha Aize Isa** is a seasoned tax practitioner who specializes in international taxation and IBFD's Manager for Africa and the Middle East Department and Manager for the Centre for Studies in African Taxation (CSAT), within its Knowledge Centre. There she oversees the identification of tax policy issues pertinent to Africa, provides authoritative research and insights on these issues; develops practical framework for policy solutions on such issues. She is also involved in capacity development within the region. She currently participates in the Subcommittee on the United

Nations Manual for the Negotiation of Bilateral Tax Treaties by Developing Countries. She is also serving as Vice Dean II of the International Tax Faculty of the Chartered Institute of Taxation of Nigeria (CITN) for the 2025/2026 Presidential year.

She is an expert in international taxation that specializes in tax treaties and taxation of the digitalized economy of which she has been extensively involved in providing research and training in these areas.

Prior to joining IBFD, she served as a Manager at the International Tax Policy Division of the Federal Inland Revenue Service (FIRS), Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues. Her work focused on developing domestic policies related to the taxation of cross-border transactions, creating an implementation framework for international tax rules and standards, and serving as a key officer on policies related to international taxation. She represented Nigeria in various international tax committees and working groups, including the OECD's Task Force on the Digital Economy (TFDE), Working Party 1 on Tax Conventions and Related Questions, Forum for Harmful Tax Practices, and was a participant of the UN subcommittee on Tax Treaty Manual for 2021-2025 membership. She served in the secretariat of Nigeria's National BEPS Implementation Committee, developing policies to implement BEPS outcomes in Nigeria. She was also a facilitator for the African Tax Administration Forum (ATAF) technical assistance to governments on tax treaty negotiations and double taxation agreements.

She holds a BSc. (Hons) in International Relations, a master's degree in public policy administration and another master's degree in taxation. She is also a Fellow of The Chartered Institute of Taxation of Nigeria (CITN) and a Tax Administration Diagnostic Assessment Tool (TADAT) trained assessor.

**John Mark Kamunyi** is a seasoned Transfer Pricing Manager with over 15 years of experience in international taxation and transfer pricing. His strong foundation in economics, finance, and law enables him to expertly navigate the complexities of intercompany transactions and the regulatory frameworks that govern them.

With extensive experience gained both as a regulator and as a practitioner, John brings a balanced perspective to Transfer Pricing matters. His unique dual exposure allows him to weigh the needs of tax authorities alongside those of multinational enterprises, ensuring practical, compliant, and mutually beneficial outcomes.

John holds a Master's degree from the University of East London and a Bachelor of Commerce degree from Strathmore University. He is a Certified Public Accountant (CPA) and has completed several specialized Transfer Pricing programs, including certifications from the OECD, ATAF, and ADIT.



**Asmae Tber** is an international tax expert with more than 27 years of experience within the Moroccan Tax Administration (Direction Générale des Impôts). She currently serves as Head of the International Cooperation Unit, where she oversees international tax cooperation initiatives and contributes to the development of strategic tax policies.

Throughout her career, she has held several senior positions in the field of international taxation, including Head of the Bilateral Cooperation Unit and Head of the International Tax Treaty Negotiations Bureau.

She has actively participated in the work of international organizations and forums, including the OECD, the United Nations and the EU, particularly on matters related to tax treaties, BEPS, administrative cooperation, and multilateral tax policy.

Ms. Tber holds an MBA from Al Akhawayn University and a degree in Finance and Banking from Sidi Mohamed Ben Abdellah University. She is fluent in Arabic, French, and English, and has an intermediate command of Spanish.

**Sarah Belgareh** is Head of the Mutual Agreement Procedure Bureau at the Moroccan Tax Administration, where she has served since 2018. Her work focuses on mutual agreement procedures, including the examination and resolution of double taxation cases in coordination with foreign competent authorities, as well as the application and interpretation of tax treaties. She is also involved in the negotiation and revision of tax treaties and contributes to technical discussions on international tax cooperation.

Since 2019, she has represented Morocco at the FTA MAP Forum of the Organisation for Economic Co-operation and Development (OECD). She also actively participates in the work of Workstream 3 of the UN Intergovernmental Negotiating Committee on International Tax Cooperation.

Her areas of interest include international tax policy, treaty practice, and mechanisms for the prevention and resolution of cross-border tax disputes.



**Amine Doghmi** is Head of the Bureau of the International Taxation Monitoring at the Moroccan Tax Administration, where he leads work on international tax policy monitoring, double tax treaty negotiations, and mutual agreement procedures. He also represents Morocco as a delegate to OECD Working Party 1 on Tax Conventions and Related Questions.

He holds an Engineering Degree in Statistics from INSEA, a Professional Master's Degree in Applied Taxation from ISCAE, and a **PhD in Applied**

**Economics and Finance** from INSEA, with doctoral research focusing on the impact of tax expenditures on private investment in Morocco. He is also the author of two peer-reviewed scientific articles published in indexed journals.

Since joining the Moroccan Tax Administration in 2014 and specializing in international taxation from 2018, he has developed strong expertise in tax treaties, permanent establishments, and dispute resolution. He has been actively involved in capacity-building initiatives, including delivering an IBFD workshop on tax treaties in Rabat (July 2025) and training on the taxation of permanent establishments.