



EXECUTIVE
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CENTER



Advanced Diploma
in International
Taxation



KIMEP Certificate in Taxation

**Combined with ADIT
(Advanced Diploma
in International Taxation)**

Courses: Jan-May 2014
Delivery Language: English
Venue: KIMEP University
2, Abay avenue, Almaty
Exams: June 2014 or December 2014

Qualifies for CPD Credits

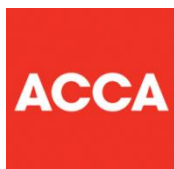


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Dear Friends,

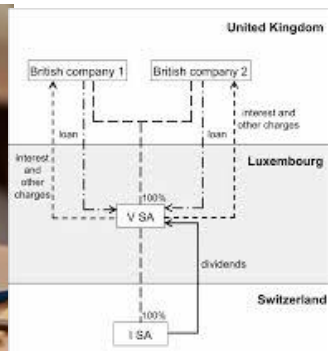
Central Asian Tax Research Center (CATRC) jointly with Executive Education Center (EEC) at KIMEP University are pleased to announce the launch of professional education program – **KIMEP Certificate in Taxation**, which is offered in conjunction with international professional qualification in taxation “**Advanced Diploma in International Taxation**” (**ADIT**), which is administered by the UK based Chartered Institute of Taxation (CIOT).

The KIMEP Certificate in Taxation is offered as series of 3 courses provided in executive format, which are aimed as preparatory courses for the ADIT examination:

- International Tax Law (1st ADIT Paper)
- Tax Law in Kazakhstan (2nd ADIT Paper – in form of dissertation/paper)
- Taxation of Multinational Enterprises (3rd ADIT Paper – Transfer Pricing)

Tax Professionals as well as students wishing to sit the ADIT exams (June or December 2014) have a chance to obtain the ADIT qualification within 1 year and gain this international qualification in Taxation.

Please find details on the program as well as ADIT in this brochure.





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What is ADIT?

In absence of professional qualification in Taxation in Kazakhstan/Central Asia, the ADIT offers a unique opportunity to tax professionals in Central Asia to obtain internationally recognized qualification.

Today's international tax professional will have a varied background and the expectation that he or she will be increasingly mobile and will need an understanding of more than one taxation system.

Many international tax professionals have 'learned on the job', or they are accountants or lawyers or work for the national revenue office doing international tax. This qualification truly identifies you as an international tax specialist. It will 'fill in the gaps' of your knowledge of international tax and other jurisdictions.

The Diploma, developed and supervised by leading international tax practitioners and academics, meets the needs of international tax practitioners working in the corporate arena.

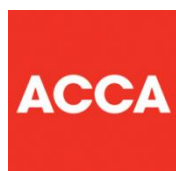
It is a challenging and rigorous qualification but will reward you, your career, and your employer.

Authoritative Technical Knowledge

The ADIT qualification was developed and is supervised by an Academic Board consisting of six international tax practitioners and scholars: Prof John Avery Jones, Dr Philip Baker, Prof Malcolm Gammie, Prof Kees van Raad, Prof Jefferson VanderWolk, and Prof Richard Vann.

The overall standard of the Diploma is comparable to the CTA in the UK. The CTA (Chartered Tax Adviser) is the Chartered Institute of Taxation's (CIOT) UK qualification and is well recognised as the premier qualification in UK taxation.

Read more on <http://www.tax.org.uk/adit/whydoadit>



Course Outline

Each course will involve 45 academic contact hours, which will be scheduled for Friday afternoon's and Saturdays to assure minimum interference of the program with the participant's working performance.

KIMEP Course - International Tax Law

ADIT Paper I – Principles of International Taxation

I	Basic principles of international tax law	20%
II	Double Taxation Conventions (focusing on the current version of the OECD model)	30%
III	Transfer pricing and thin capitalization rules	20%
IV	International tax avoidance	20%
V	Miscellaneous topics	10%

KIMEP Course - Tax Law in Kazakhstan

ADIT Paper II – National Tax System in form of Dissertation/Thesis

I	Basic principles of national tax law	20%
II	Corporate Income Tax	30%
III	Personal Income Tax	15%
IV	Value Added Tax and Excise Tax	15%
V	Taxation of Mining and O&G Activities	15%
VI	Miscellaneous topics	5%

KIMEP Course - Taxation of Multinational Enterprises

ADIT Paper III - Transfer Pricing Option

I	Fundamental Sources	20%
II	The Arm's Length Principle and Comparability	10%
III	Functional Analysis	10%
IV	Transfer Pricing Methods	10%
V	Comparability analyses in practice	5%
VI	Specific transactions	15%
VII	Permanent Establishments	15%
VIII	Compliance issues	5%
IX	Avoiding Double Taxation/Dispute Resolution	10%

Intensive Exam Preparation session

These sessions will be designed to prepare candidates exam technique skills – will serve as special revision course focused on exam questions.



Feedback from ADIT Students

"I have found the ADIT to be an invaluable asset in my current role as a Senior Manager in International Tax for Palm; which is a Global Business Unit of Hewlett Packard. The pursuit of the qualification has, to date, provided me with both the theoretical understanding of many of the issues faced on a day to day basis as well as helping me to apply that theory to practical scenarios. In a competitive industry I have found the pursuit of the qualification to be acknowledged by both my peers and by employers as a unique selling point on my CV."

Hewlett Packard - Carron McKinney, Senior Manager in International Tax, Ireland

"ADIT provides in-depth knowledge of international taxation that is invaluable to a global organisation like Michelin. It enhances the value that I am able to add to the business and provides opportunities to extend my horizons beyond the UK."

Michelin - Robert Johnstone, Director of International Taxation, USA

"It can be quite difficult for in-house international tax specialists to acquire a deep and broad technical knowledge base on which to build their practical experience. The ADIT is a unique qualification which perfectly meets this need and was designed with this in mind. I would regard the ADIT as a huge advantage when recruiting for international tax specialist roles."

Reed Elsevier Group - Paul Morton, Head of Group Tax

"In recommending an international tax qualification for our staff to pursue, we reviewed what was available in the global marketplace and concluded that ADIT, with its modular structure that combines international tax skills with experience in one of a number of major domestic tax systems, was a very good fit for our competency development requirements."

Shell - Jim Robertson, VP Tax

"Studying ADIT and gaining the qualification proves to your employer that you are serious about international tax and about pursuing an international career. Studying for ADIT has allowed me to build up broader knowledge in international tax than I would get by just gaining experience on the job."

Proctor & Gamble - Doris Gonzales-Hurtado, Tax Manager, Tax Germany and Austria

"ADIT is a qualification which will help you gain an in-depth understanding of international taxation and of a home country and a second country's taxation system. While you prepare for the ADIT Papers, you continue to build a better understanding of international tax. I passed the Hong Kong and China Option Papers and use this expertise to benefit my clients and employer."

HLB Hodgson Impey Cheng - Grace Xia, Senior Tax Consultant

"In the aim of finding a qualification to broaden my career prospects I got to know the CIOT, and then ADIT, and registered as a student. As I continue to build my experience and expertise in international taxation, I am convinced that having this qualification will contribute to improving both my knowledge and career prospects."

Philip Morris - Florencia Ali, Latin America Shared Services Centre - Financial Services



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Course Dates, Price and ADIT Costs

The course price includes also the course materials and hand-outs. For participants, who choose to pursue the ADIT examination, additional costs are incurred for registration and exam fees – see the information below.

Price for one course is KZT 172 000 (VAT included).

Price for the program (3 courses) is KZT 516 000 (VAT included)

Discounts are available for KIMEP University Students and Alumni -5%, for ones who pay for all 3 course at one payment installment - 2.5%, “Early Bird” (two weeks prior the start of the course) - 2.5%. Companies will be provided 10% discount if they pay for 5 and more staff members from one company (in this case no additional discounts are applied).

Cohort 1

International Tax Law

-Tentative Dates – February –April 2014

-Taxation of Multinational Enterprises

- Tentative period – February – April 2014

Tax Law in Kazakhstan

-Tentative period – TBD based on interest of participants

Intensive ADIT Exam Preparation sessions May 2014

ADIT Exams - June 2014

Paper 1 – 10th June 2014

Paper 2 – Candidates may write thesis instead of this exam

Paper 3 – 12th June 2014

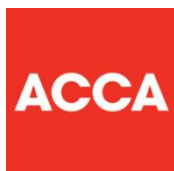
Additional ADIT Costs

Student Registration Fee: £180

Cost per Exam Registration: £165

Thesis Registration Fee: £165

More details on www.tax.org.uk/adit/register



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Our Faculty

The courses are delivered by the core KIMEP faculty:

- **JUDr. Tomas Balco, LL.M., ACCA** – Director of CATRC
- **Vladimir Tyutyuryukov** – Candidate of Science, Deputy Director of CATRC
- **Prof. Marco Gregg** – Professor, University of Ferrara

The key course lecturers will be supported by the local and international tax experts and tax professionals with relevant educational and practical experience both as in-house specialists as well as tax lawyers and tax consultants.

Some of our guest speakers include in-house tax specialists:

- **Keith Brockman**, Mars Tax Leadership Team
- **Diego Modonesi** – Legal Expert, European Parliament
- **Erki Uustalu** – Regional Tax Director of Eesti Energia AS (Enefit)

Tax Consultants and Tax Lawyers:

- **Anthony Mahon** – Tax Director, Deloitte, Kazakhstan
- **Han Oortwijn** – Tax Partner, Atlas, Netherlands
- **Ton Kroll** – Tax Partner, Blue Clue Tax Solutions, Netherlands



Key Lecturers

Tomas Balco



Degrees and Qualifications:

Doctor in Law (JUDr.) –
Masaryk University,
Brno, Czech Republic

Magister in Law (Mgr.)
- Masaryk University,
Brno, Czech Republic

***Postgraduate LL.M. in
International Tax Law*** –
WU Wien, Austria

ACCA qualification
(qualified in 2003,
Fellow status)

Tomas joined KIMEP University as Associate Professor at School of Law, KIMEP University (Kazakhstan) in January 2007, when he was first teaching taxation as Adjunct Professor, while working as Senior Manager in International Tax Department of PricewaterhouseCoopers in Almaty.

Currently, next to his teaching activities, he is also serving as Director of the Central Asian Tax Research Center, which was established in 2010 under the KIMEP School of Law, where he carries on tax research and coaches KIMEP students for careers in Tax Profession.

Tomas is internationally known and recognized tax expert and has over 13 years of experience in private, public and academic sectors in different countries and continents. His previous experience includes tax treaty negotiation and interpretation for Ministries of Finance of Czech Republic and Chile, lecturing on tax treaty issues for OECD and IBFD and also contributing to tax treaty policy development as Chair of Tax Working Group of AmCham in Kazakhstan and involvement of UN Committee of Experts on International Tax Matters.

Tomas has been teaching ADIT courses since 2006 and has been delivering the international tax courses to tax professionals in the Netherlands, Germany, Trinidad-Tobago, Poland, Russia, Slovenia, Spain, Kazakhstan and Czech Republic.

Tomas is author of numerous tax publications with IBFD, Linde, Kluwer and other international book publishers.



Key Lecturers

Vladimir Tyutyuryukov Владимир Тютюрюков



Vladimir is Assistant Professor at KIMEP University and Deputy Director of Central Asian Tax Research Center. Prior to joining KIMEP Vladimir had extensive experience in industry (largest Russian power company), in tax consulting (Big4 company) and in academy (Russian State Tax Academy and other institutions). He holds Candidate of Economic Sciences degree and is member of International Fiscal Association.

His research interests include taxation in Kazakhstan and Customs Union, corporate taxation and transfer pricing.

Marco Greggì



Prof. Marco Greggì - Full Time Associate Professor at the University of Ferrara, Faculty of law. Professor of Tax law at the Superior School of Finance and Economics (Ministry of Finance). Professor of Tax law at the LL.M. in Tax law, University of Bologna.



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Guest speakers

Keith Brockman



Mr. Brockman has been engaged in a strategic global role starting in 2008 as a member of the Mars Tax Leadership Team, implementing tax strategies and "Best Practices" in Europe, the Middle East, Turkey, Africa, Russian Federation and the Central Asian Region. His prior roles have focused on tax, treasury and financial strategies for public and private multinational US headquartered companies. From 2001 to 2008, he was the Vice President of Global Tax, as well as Treasurer, for publicly held multinationals. From 1988 to 2001, he was the global tax leader for domestic and international taxes of several corporations. His professional career started in public accounting, earning his CPA certificate and embarking upon a corporate tax and finance career. He attended DePaul University in Chicago, earning Accounting and Finance degrees in addition to completing the Masters in Taxation graduate program. He also envisioned and created an International Tax Best Practices & Processes Blog located at www.strategizingtaxrisks.com

Guest speakers

Roman



Anthony is a Director who leads the Cross-Border tax and West Kazakhstan tax teams of Deloitte Kazakhstan.

He is a UK qualified Chartered Accountant with over 13 years international tax, M&A and transfer pricing experience in the UK, western and central Europe and the Middle East. He has significant oil and gas industry sector experience from both an upstream and downstream perspective.

Anthony has extensive experience of managing key client relationships across multiple technical specialisms. Anthony's client base in Kazakhstan primarily is made up of inward-investing organizations and he brings both his technical experience and knowledge of the challenges facing new market entrants to the team.

Major clients:

- Zhaikmunai;
- TengizChevroil;
- ZhenHua Oil Company;
- NCPOC;
- OMV Petrom;
- KCA Deutag;
- Maersk Oil;
- Wood Group / PSN Kazstroy;

Education and professional qualifications

Aston University, Bachelor of Science in International Business and Modern Languages, 1997;

Member of the Institute of Chartered Accountants in England and Wales, UK, 2002.

Guest speakers

Diego Modonesi



Diego Modonesi currently lives and works successfully in Brussels as is Commission auditor for the EU funds in the framework of the Common Agricultural - Export Refunds sector.

During his career as civil servant for the Italian Customs Administration and for the European Commission, he has gained a considerable experience in customs from a technical point of view.

His professional experience, over 12 years, was acquired primarily in relation to the application of customs law, firstly at the Italian customs (Local offices, Investigation, Regional offices) and subsequently at European Commission where he worked in several Commission Directorate Generals with distinct policy and responsibilities, all linked to customs, such as OLAF (Antifraud investigation office), Budget and Agriculture.

Moreover, he also has extensive academic experience in the field of the customs legislation, through participation in many seminars and conferences at several universities, such as Bologna, Padova, Louvain-la-Neuve and Almaty. He produced several publications in peer-reviewed academic journals, related to customs and fiscal law. He gained his PhD in European Fiscal Law at the University of Bologna with a thesis concerning the customs debt.



Guest speakers

Erki Uustalu



Mr. Uustalu (LLM, Leiden) is an international tax expert with over 15 years experience in both public and private sectors.

Currently he is a Tax Counsel of Eesti Energia AS (Enefit) and is in charge of Group's tax matters in Europe, North America and Middle East.

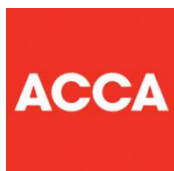
His public sector experience was with Fiscal State Aid Unit at European Commission until being appointed as a Counselor of the Estonian Minister of Finance in tax and gambling policy matters (2004-2007).

Over his academic career, Erki Uustalu has been a researcher in International Bureau of Fiscal Documentation (IBFD), Academic Coordinator of Leiden Adv. LLM Program in International Taxation and given lectures in various universities.

Erki is active in professional community belonging to the General Council and Nominations Committee of International Fiscal Association as well as to the board of the Estonian branch of the same association.



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Central Asian Tax Research Center

Central Asian Tax Research Center (CATRC) is a specialized academic unit hosted by School of Law at KIMEP University engaged in tax-related research.

Vision

CATRC to serve as tax research and learning hub in Central Asia

Mission

Improve education in the sphere of taxation in Kazakhstan and Central Asia.

Develop an active network of tax researchers, specialists and professionals specializing in taxation in the CIS, Central Asia and connect them with experts around the world.

Track record and Activities

Introduction of Tax Specialization at KIMEP in Undergraduate (Bcs.) and Graduate (LL.M.) programs.

CATRC members frequently perform tax-related research and analytical work, mainly focused on Kazakhstan and Central Asian countries, and to a certain extent on CIS and Eastern/Central European countries.

Frequent conferences and academic events – both in Kazakhstan and CIS countries.

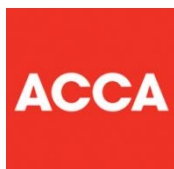
Successful projects for Governments in Central Asia, NGO sector, Development Agencies and Multinational Enterprises.

Since 2010, approximately 25 CATRC Alumni working as tax specialists in the Big 4, Law Firms and Multinational Enterprises as well as studying in postgraduate programs in Europe (Austria, Italy, France, UK).





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Contact information

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