

President's page

Welcomes

01 July 2021

All around the world

As I write this President's page, the England football team have just beaten Croatia in their opening Euro 2020 game at Wembley and the sun is shining – so I'm in good spirits.

Massive global tax changes

Moving from the 'Euros' to the wider global stage, international tax is certainly big news at the moment. The G7 finance ministers have just given their full support to a global minimum 15% corporate tax rate on a country by country basis. They also agreed to eliminate all their digital services taxes in favour of a coordinated approach to allocating taxing rights between base and market countries. This prepares the ground for the G20 finance ministers and central bank governors meeting in Venice this month, building on the collaborative work of the G20/OECD over the last few years.

The Institute has been busy commenting in the national and international media on these proposals, focusing on how the system currently works and the challenges in reaching a comprehensive agreement all nations can sign up to. You can see our latest 'explainer' on this topic at www.tax.org.uk/blog/1

ADIT

All this means there has never been a better time to improve your knowledge with ADIT (Advanced Diploma in International Tax), the next step for CTAs and other professionals interested in international tax.

With some 5,000 Affiliates and students, ADIT is our fastest growing qualification. ADIT Affiliates and students work in many different organisations, including Big Four firms, in-house tax teams, legal and accounting practices and Revenue authorities.

Some people also choose to do ADIT at the same time as their degree courses.

You will find ADIT has something to suit everyone, since it has a flexible choice of modules allowing you to tailor the qualification to suit your ambitions. There is one mandatory module, Principles of International Taxation, which covers the key principles and fundamental concepts of international tax practice. You then choose any two of a range of specialist option modules, which cover:

- Australia
- Banking
- Brazil
- Cyprus
- EU Direct Tax
- EU VAT
- India
- Ireland
- Malta
- Singapore
- Transfer pricing
- United Kingdom
- United States
- Upstream Oil and Gas

Under the specialist option modules, candidates often choose to be tested on their knowledge of their primary jurisdiction's rules, focusing particularly on international issues. All ADIT exams are done online. You can also choose to submit an essay on any area of international tax, rather than one of the exams.

Completing the ADIT qualification gives you eligibility to subscribe as an International Tax Affiliate. The ADIT annual package offers exclusive benefits to Affiliates, including free entry to our ADIT international tax webinars, priority access to ADIT events and discounts on a selection of international tax materials. A reduced Affiliate subscription rate is available to existing CIOT and ATT members.

International tax legends

ADIT's excellent standards are maintained by its Academic Board of leading international tax experts, who comprise:

- Prof. Philip Baker (University of Oxford, UK)
- Prof. Rita de la Feria (University of Leeds, UK)
- Malcolm Gammie (London School of Economics, UK)
- Prof. Ruth Mason (University of Virginia, USA)
- Prof. Zhu Qing (Renmin University of China)

- Prof. Diane Ring (Boston College, USA)
- Prof. Luís Eduardo Schoueri (University of São Paulo, Brazil)
- Dr Partho Shome (Ministry of Finance, Government of India)
- Prof. Kees Van Raad (University of Leiden, Netherlands)
- Jefferson VanderWolk (Squire Patton Boggs, USA)
- Prof. Richard Vann (University of Sydney, Australia)
- Jim Robertson (UN Subcommittee on Extractive Industries Taxation, UK) and Chair of ADIT

We would like to thank our many legendary international tax experts for their continuing support. They and the rest of the ADIT team, ably assisted by Rory Clarke and Rhiannon Pardoe, have established ADIT as one of the most respected and recognised international tax qualifications in the world.

Let's hope the good weather continues. Remember to look after yourselves and stay safe.

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