

Digital Tax Academy

Our digital tax training at your fingertips



How to use this catalogue

There are a number of ways to find your way around



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Email: uk.digital.tax.academy.team@pwc.com

Web: www.pwc.co.uk/services/tax/digital-tax-academy



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What is Digital Tax Academy?

How do you ensure that your tax team has the skills and expertise to navigate future challenges?



What is Digital Tax Academy?

Digital Tax Academy is a **curated suite** of technical training materials for **tax and finance professionals**. Courses are designed by PwC's subject matter experts and delivered **via our cutting edge learning platform – Learning Lab**.

How does it work?

You can purchase annual access to our full range of Digital Tax Academy courses or choose tailored courses which suit your tax and finance needs.

You can use DTA to meet a wide range of needs:

- **Providing a key tax technical resource** – our content is full of real life examples applicable to your team.
- **Developing specialist expertise** – our courses cover in depth content across all tax specialisms.
- **Upskilling in 'need to know' regulations** – our clients use DTA courses to ensure key staff can manage tax risks.

Our commitment

We want to ensure that you will get the most of your Digital Tax Academy experience so we will keep you informed of the latest updates through a monthly newsletter. We will provide you with useful tips and tricks and relevant articles to help you on your learning journey.

Digital Tax Academy enables you to:



Equip your tax team with the **knowledge and skills** required to drive decision making.



Improve employee satisfaction by **empowering your employees** to develop specialist tax knowledge.



Set **clear development pathways** to ensure that your staff are equipped to deal with key tax issues that affect your business.



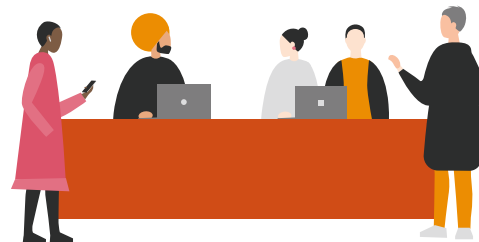
Encourage your staff to learn **new skills** without taking substantial time out of the business.

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Corporate tax

Introduction to corporate tax

This course has been designed to provide you with an introductory overview of the basic features of corporation tax in the UK, beginning from first principles.

The four modules are:

1. Corporation Tax in the UK
2. Computation of Trading Profits
3. Computation of Other Profits
4. Groups and Losses

● Foundational

Introduction to UK corporate chargeable gains

One feature of the UK tax legislation is that it distinguishes between income and capital profits and losses. Introduction to UK Chargeable Gains provides you with an introductory overview of the features of corporation tax on chargeable gains in the UK, beginning from first principles.

The five modules are:

1. Introduction to chargeable gains (1)
2. Introduction to chargeable gains (2)
3. Reliefs and deferrals (1)
4. Reliefs and deferrals (2)
5. Reliefs and deferrals (3)

● Foundational

Losses and group relief

This course will provide an introduction to the key rules for UK loss relief, and how losses can be used to reduce taxable profits within UK groups.

The four modules are:

1. Introduction to UK losses
2. Group relief – Key concepts
3. Consortium relief
4. Group administration

● Foundational

Group structuring – Basics

This is an interesting and essential course for corporate tax practitioners who work with groups of companies.

Commercial and practical implications are discussed alongside the tax consequences to provide awareness of the wider environment.

The four modules are:

1. Acquisitions
2. Group chargeable gains
3. Transfers of trade without a change in ownership
4. Exit events

● Intermediate

Group structuring – Anti-avoidance

This course has been designed to provide you with knowledge of some of the main anti-avoidance rules that need to be considered in a group structuring context.

The five modules are:

1. Change in the ownership of a company (1)
2. Change in the ownership of a company (2)
3. Change in the ownership of a company (3) – buying capital allowances
4. Degrouping charges
5. Capital losses, depreciatory transactions, value shifting, & capital loss buying

● Advanced

Operational taxes

EU mandatory disclosure regime

The EU MDR course provides you with an overview of the EU Mandatory Disclosure Rules (EU MDR) and the different hallmark categories.

The four modules are:

1. Overview of the EU Mandatory Disclosure Regime (also known as DAC 6)
2. Reporting Responsibilities
3. Hallmark Categories A to E
4. Key Differences in Implementation

● ● ● All



Operational taxes (cont'd)

Corporate criminal offences

The purpose of this training is to help you understand more about the CCOs. This is a single module course and the topics covered are:

1. Introduction and Tax Evasion
2. The Offences (Part 1)
3. The Offences (Part 2)

● ● ● All

CRS and FATCA

This course is designed to help you learn about the specific regimes of FATCA and CRS that form part of the Automatic Exchange of Information that provides for the automatic exchange of a predefined set of information between tax authorities. This is a single module course and the topics covered are:

1. Introduction to FATCA and CRS rules
2. Investment entities

● ● ● All

Incentives

Capital Allowances: Introduction

This course will enable you to understand the value of capital allowances to a taxpayer, how they may be claimed and who is eligible.

The two modules are:

1. Availability of capital allowances
2. Plant and Machinery

● Foundational

Research and development expenditure credit

This course provides an introduction to the Research & Development Expenditure Credit (RDEC). This is a single module course and the topics covered are:

1. What is the RDEC?
2. What is qualifying R&D?
3. How to calculate RDEC?

● Foundational

International tax

Corporate residence

This course will help you to familiarise yourself with the importance of corporate residence for tax purposes in international operations. This is a single module course and the topics covered are:

1. Introduction and Tax Residence
2. Corporate Residence

● Foundational

Introduction to international tax principles

This course will teach you fundamental international tax principles for you to implement when working with international tax issues.

The six modules are:

1. Core principles
2. Permanent establishments
3. Controlled Foreign Companies
4. Repatriation of profits
5. UK anti-hybrid rules
6. Reporting Requirements

● Foundational

UK taxation of intangible assets

This course covers an explanation of the different types of IP assets and provides a roadmap on how to navigate through the legislation.

The three modules are:

1. An overview
2. The Intangible Fixed Assets Regime
3. Old Rules

● Foundational

UK Taxation of intangible assets – international aspects

The course builds on the UK taxation of intangible assets course by focusing on the international aspects of the UK taxation of intangible assets.

The three modules are:

1. Royalty Withholding Tax
2. Offshore receipts in respect of intangible property ('ORIP') rules
3. Sale of UK patent rights

● Intermediate



International tax (cont'd)

Introduction to double tax relief for UK companies

This course will introduce you to the tax aspects of double tax relief in international operations, the various situations in which double taxation can arise and the different ways in which relief can be obtained. This is a single module course and the topics covered are:

1. What is Double Taxation?
2. Forms of double tax relief
3. Apply your knowledge

● Foundational

Corporate interest restriction rules

This course provides an overview of the Corporate Interest Restriction rules, including the administration requirements and carry forward of tax attributes.

The six modules are:

1. Introduction to CIR
2. Compliance aspects
3. Terms used in the Fixed Ratio calculation
4. Fixed ratio
5. Group ratio
6. Public Infrastructure

● Intermediate

Introduction to foreign exchange and hedging

This course provides an overview of foreign exchange, commodity and interest rate exposures that a group may look to hedge, and how the resulting arrangements are taxed.

The six modules are:

1. When does foreign exchange arise?
2. Taxing Foreign Exchange
3. Introduction to Hedging
4. Net investment hedging/matching
5. Foreign exchange and commodity hedges
6. Interest rate hedges

● Intermediate

Entity classification and ordinary share capital

This course will provide an overview of foreign entity classification including details of why correct classification is of material importance.

This course will also explain the importance of ordinary share capital when considering entity classification.

The two modules are:

1. Entity Classification
2. Ordinary Share Capital

● Intermediate

Introduction to diverted profits tax

This course will provide you with a thorough overview of the UK Diverted Profits Tax rules and provide practical examples of how the tax applies.

The three modules are:

1. An introduction to Diverted Profits Tax rules
2. Introduction to the DPT conditions and the different structures
3. The implications and practicalities if DPT rules are not followed

● Intermediate

Introduction to permanent establishments

This course has been designed to provide the learner with an awareness of the elements of Permanent Establishment ('PE'), the key factors that can give rise to a PE and the various initiatives/developments that have impacted its evolution.

The five modules are:

1. The Framework of PE Taxation
2. Fixed Place of Business
3. Dependent Agents
4. Services
5. Attribution of profit

● Intermediate

Controlled Foreign Companies (CFCs)

This course will give you a working knowledge of the UK CFC regime. The UK CFC or 'Controlled Foreign Company' rules are designed to prevent the artificial diversion of profits from the UK, to stop groups avoiding tax by moving profits which should properly be taxed in the UK into low-tax jurisdictions.

The four modules are:

1. Controlled Foreign Companies (CFCs)
2. The CFC charge gateway
3. The CFC Exemptions
4. Calculating the CFC charge

● Intermediate

Treaties

This course covers the application of Double Tax Treaties, how to identify who can apply for the benefits and interpretation of different articles of treaties. This is a single module course and the topics covered are:

1. Introduction to Treaties
2. Accessing Treaty Benefits
3. Interpretation of Treaties
4. Specific Articles
5. Practical Administration Matters

● Intermediate



International tax (cont'd)

Loan relationships and derivatives

This course provides an introduction to Loan Relationships and Derivatives.

The six modules are:

1. Introduction to loan relationships
2. Introduction to Derivative Contracts
3. Tax treatment of Loan Relationships and Derivative contracts
4. Connected Parties and group continuity
5. WHT on Interest
6. Anti-avoidance

● Intermediate

Digital Services Tax

A thorough understanding of the scope, calculation and compliance requirements of the UK's Digital Services Tax (DST) is key for any tax practitioner. This is a single module course and the topics covered are:

1. Introduction to UK DST
2. In-scope services – an overview
3. Social media services
4. Internet search engine and online marketplace services
5. Defining UK users
6. Calculation and compliance

● Intermediate

Tax accounting

Deferred tax under IFRS – Basic methodology

This course covers introductory topics regarding deferred tax under IFRS. The IFRS standard covering Accounting for Income Taxes is International Accounting Standard 12 (or IAS 12). It is important to understand the use of accounting standards to aid in the calculation, measurement principles and recognition of deferred tax.

The three modules are:

1. Deferred tax under IFRS: Basic Methodology
2. Deferred tax under IFRS: Measurement principles
3. Deferred tax under IFRS: Recognition

● Foundational

Deferred tax under IFRS – employee share options

This module provides an awareness of how to undertake the tax accounting calculations for employee share options under IFRS. It also looks into non-tax entries you might expect to see in the accounts. This is a single module course and the topics covered are:

1. The Accounting Treatment
2. Deferred Tax

● Intermediate

Deferred Tax Under IFRS – Business Combinations

Businesses can combine either as a result of the purchase of the assets or the purchase of shares. IFRS3 specifically excludes situations where there is an acquisition purely of assets that does not include a business.

The two modules are:

1. Business combinations
2. Business Combination: Spotlight on share purchases

● Advanced

Indirect Tax

Partial Exemption Fundamentals

Partial Exemptions Fundamentals outlines the basics of Partial Exemption, whilst deep-diving into key areas and taking you through various pieces of legislation.

The six modules are:

1. Introduction to partial exemption
2. The Standard Method (Part 1)
3. The Standard Method (Part 2)
4. Complexities
5. Capital Goods Scheme
6. Partial exemption special methods

● Foundational

Introduction to VAT

Knowing the key areas of Value Added Tax (VAT) will help you to understand when and where a transaction should be subject to VAT; apply the principles to individual circumstances; and begin to learn the importance of accurately accounting for VAT.

The two modules are:

1. Scope of VAT
2. Accounting for VAT

● Foundational

International Supplies

The UK's exit from the EU has given rise to some VAT implications for the UK concerning the movement of goods and performance of services outside of the UK. The place of supply for goods and services, on a B2B and B2C basis, concepts of acquisitions and dispatches as well as imports and exports are covered in International Supplies.

The two modules are:

1. Supplies of goods
2. Supplies of services

● Foundational



Indirect Tax (cont'd)

Tax Disputes and Penalties

By identifying the potential for a dispute early, you will be able to effectively manage that dispute to avoid it escalating unnecessarily. This course will help you to identify the early signs of a dispute with HMRC.

The four modules are:

1. Pre-litigation: Enquiry
2. Pre-litigation: Assessments and other appealable decisions
3. Appealing to the First-tier Tribunal
4. Penalties

● Intermediate

Real Estate

This course covers the principles of the VAT treatment of supplies of land, 'opting to tax' property supplies, change in use or disposal of a property, output VAT and input VAT implications of land, property and construction transactions.

The five modules are:

1. The basic VAT liability of supplies of land and buildings
2. The option to tax supplies of commercial property
3. The Capital Goods Scheme
4. The transfer of a business as a going concern (TOGC)
5. Construction services

● Intermediate

Transfer Pricing

Principles of Transfer Pricing

Transfer pricing is a term used to describe intercompany pricing arrangements relating to transactions between related entities. It is a key area of focus for many taxpayers and tax authorities around the globe.

The four modules are:

1. The Arm's Length Principle
2. Taxing Provisions
3. The OECD Guidelines
4. Comparability Analysis

● Foundational

Transfer Pricing: Intragroup Services

This course applies the arm's length principle to situations regarding Intra-group services commonly encountered within a multinational group. This is a single module course and the topics covered are:

1. Defining intra-group services
2. Determining whether the services have been provided
3. Determining the intra-group charge
4. Low value-adding services
5. Not low value-adding services

● Advanced





Specialist

Life Tax

This course teaches the principles of Life Tax.

The five modules are:

1. Introduction to life insurance
2. I-E Computation
3. Trading profits computations
4. I-E/trade profits interaction
5. Deferred tax

● ● ● All



Plastic Packaging Tax

This course focuses on the fundamentals of Plastic Packaging Tax.

The four modules are:

1. The purpose of Plastic Packaging Tax
2. Liabilities and Compliance Obligations
3. Managing the tax risk
4. Plastic Packaging Tax in the EU and implementation
5. Implementation

● ● ● All

We are always expanding our Digital Tax Academy course curriculum. If you would like any additional courses then please get in touch to discuss.



Other offerings

Supplement your digital tax library with these additional course libraries



Finance Academy

A catalogue of IFRS, UK and US GAAP accounting courses to upskill your **finance staff** on key **financial accounting topics** and **procedures**.



Directors Duties

A series of **territory specific courses on Directors Duties**. Designed for **large organisations** with entity governance and compliance considerations across multiple jurisdictions.



Behavioural Skills

A series of micro-learning courses on professional and behavioural skills, full of activities to help learners use what they have learnt into the real world.

Schedule a product demo with one of our team.

[Book a demo](#)

Contact us

Reach out to us to discuss how you can use Digital Tax Academy



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