



Module 1	Module 2	Module 3	Module 4
<i>January</i>	<i>February</i>	<i>March</i>	<i>April</i>
<b>24th Saturday</b> (12noon - 2:30pm)	<b>7th Saturday</b> (12noon - 2:30pm)	<b>7th Saturday</b> (12noon - 2:30pm)	<b>11th Saturday</b> (12noon - 2:30pm)
<b>31st Saturday</b> (12noon - 2:30pm)	<b>14th Saturday</b> (12noon - 2:30pm)	<b>14th Saturday</b> (12noon - 2:30pm)	<b>18th Saturday</b> (12noon - 2:30pm)
	<b>21st Saturday</b> (12noon - 2:30pm)	<b>21st Saturday</b> (12noon - 2:30pm)	<b>25th Saturday</b> (12noon - 2:30pm)
<i>The Hon. Ryan Pinder</i>	<i>Mr. Terence Richards</i>	<i>Mrs. Christine Archer</i>	<i>Mr. Pedro Delaney</i>

## Final Exam: May 30th, 2015

**Please note: Schedule subject to change**

Estimated Lecturer Hours: 30  
 Self Study Hours: 100  
 Cost: \$2,550 members | \$3,050 non-members  
 ( includes course material and external exam)

### COURSE OUTLINE

#### Module 1- Fundamentals of Taxation

General Principles of Taxation  
 Mechanics of Tax Systems and the development of tax policy  
 Operation of Tax Administration and Tax Revenue Collection  
 Interpretation and Application of Tax Legislation  
 Comparative Analysis of International and Regional Tax Systems  
 Caribbean and Latin American Tax Policy and Tax Reform Issues

#### Module II – International Aspects of Global and US Taxation

Supranational Bodies and Global Tax Co-operation  
 Tax Information Exchange Agreements (TIEAs) and Domestic Tax Treaties  
 US taxation of foreign income of US persons  
 US taxation of US income of foreign persons  
 US taxation of foreign entities, US beneficiaries of foreign trusts, and other entities  
 Tax Avoidance and Tax Evasion Issues  
 The Foreign Account Tax Compliance Act (FATCA)

#### Module III- Trusts & Estates

Fundamentals of Trusts  
 Offshore Trust and Company Administration  
 Private Trust Companies (PTCs) and Family Offices  
 Wills, Intestate Succession, and Probate  
 Tax Issues involving trusts and estates

#### Module IV- Taxation in the Bahamas

Taxation and Tax Policy in the Bahamas  
 Current Tax Revenue Issues in the Bahamas  
 Taxation and Foreign Direct Investment in the Bahamas  
 Value Added Tax (VAT) in the Caribbean  
 Value Added Tax Legislation in the Bahamas  
 Value Added Tax Administration in the Bahamas

### Assessment structure

Candidates for this programme will be certified after successful completion of a two hour exam of multiple choice ques-