Taxation of Non-Resident Individuals Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

The global workforce and international mobility have significantly increased the number of non-resident individuals subject to taxation across different jurisdictions. Understanding how to determine residency status, source income, and apply relevant tax treaties is essential for compliance and effective tax planning. Taxation of Non-Resident Individuals Training Course offers a comprehensive exploration of the principles, rules, and practices governing the taxation of non-resident individuals, emphasizing both domestic and international tax implications.

Participants will gain in-depth knowledge of income sourcing rules, withholding tax obligations, double taxation relief, and the application of tax treaties under the OECD and UN models. The course further addresses compliance requirements, filing obligations, and practical strategies to manage cross-border taxation risks. Through illustrative examples and case studies, learners will develop the skills needed to analyze residency issues, assess tax liabilities, and ensure regulatory compliance.

Programme Curriculum

Taxation of Non-Resident Individuals Training Course

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Course Objectives

1. Understand the fundamental principles of non-resident individual taxation.
2. Identify criteria for determining tax residency status under domestic laws and treaties.
3. Apply income sourcing rules for employment, investment, and business income.
4. Analyze the role and application of double taxation agreements (DTAs).
5. Evaluate withholding tax obligations for different income types.
6. Assess compliance and filing obligations for non-resident taxpayers.
7. Interpret OECD and UN model conventions in cross-border tax contexts.
8. Examine the treatment of expatriates and short-term assignees.
9. Develop strategies to minimize double taxation risks.
10. Understand digital economy taxation implications for non-residents.
11. Apply best practices for documentation and tax reporting.
12. Analyze enforcement trends and dispute resolution mechanisms.
13. Enhance tax advisory skills in handling international tax matters.

Organizational Benefits

- Improved compliance with international and domestic non-resident tax rules.
- Reduced exposure to penalties and double taxation disputes.
- Enhanced accuracy in determining residency and sourcing income.
- Strengthened understanding of international tax treaties and applications.
- Better management of expatriate and foreign workforce tax obligations.
- Increased efficiency in cross-border tax reporting and withholding.
- Greater capability to provide informed tax planning and advisory services.
- Enhanced reputation for compliance and international best practices.
- Minimized risks related to permanent establishment and digital taxation.
- Strengthened capacity to adapt to evolving global tax regulations.

Target Audience

- Tax consultants and advisors
- Accountants and auditors
- Corporate finance managers
- Legal and compliance officers
- International payroll specialists
- Expatriate program managers
- Government tax officials
- Multinational enterprise executives

Course Duration: 5 days

Course Modules

Module 1: Fundamentals of Non-Resident Taxation

- Overview of non-resident taxation principles
- Determining non-residency and scope of tax liability
- Key differences between resident and non-resident taxation
- Tax implications of short-term vs. long-term stays
- Practical examples of residency determination
- Case Study: Determining residency status for a foreign consultant

Module 2: Source of Income and Withholding Rules

- Source rules for employment, business, and investment income
- Withholding tax mechanisms and obligations
- Cross-border income recognition and timing issues
- Tax implications for dividends, interest, and royalties
- Computation of tax due for non-resident income streams
- Case Study: Applying source rules to a non-resident investor

Module 3: Double Taxation and Tax Treaties

- Understanding double taxation and its implications
- Overview of OECD and UN model tax conventions
- Relief mechanisms under bilateral tax treaties
- Interpretation of key treaty articles and terms
- Treaty override and conflict resolution principles
- Case Study: Claiming treaty relief for dual residency income

Module 4: Employment and Expatriate Taxation

- Tax treatment of foreign employees and contractors
- Employer and employee compliance obligations
- Permanent establishment risk for expatriate staff
- Fringe benefits and equity compensation taxation
- Payroll withholding and reporting for expatriates
- Case Study: Tax compliance planning for inbound expatriates

Module 5: Business Income and Permanent Establishment Issues

- Criteria for establishing a permanent establishment (PE)
- Attribution of profits to PE and reporting obligations
- Interaction between domestic tax laws and treaties
- Compliance risks associated with digital operations
- Tax planning for minimizing PE exposure
- Case Study: PE assessment for a foreign marketing agent

Module 6: Digital Economy and Remote Work Taxation

- Tax challenges in the digital economy
- Nexus and virtual presence implications
- Taxation of remote and gig economy workers
- Emerging trends in digital services taxation
- Reporting and compliance considerations
- Case Study: Remote work taxation under the new OECD rules

Module 7: Compliance, Reporting, and Documentation

- Filing obligations for non-resident individuals
- Tax identification and registration processes
- Recordkeeping and evidence requirements
- Penalties for non-compliance and late filing
- Practical steps for ensuring tax transparency
- Case Study: Filing obligations for a foreign consultant

Module 8: Dispute Resolution and Best Practices

- Common areas of dispute in non-resident taxation
- Mutual agreement procedures and arbitration
- Strategies for preventing and managing disputes
- Tax authority audit procedures and responses
- Best practices for non-resident tax planning
- Case Study: Resolving cross-border tax audit disputes

Training Methodology

- Interactive lectures and expert-led discussions
- Case study analysis and group problem-solving sessions
- Practical simulations on residency and source rules
- Real-life examples illustrating treaty applications
- Comprehensive course materials and reference guides
- Participant presentations and feedback sessions

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000
23 Nov 2026	27 Nov 2026	Physical	$1,500
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$6,000

Ready to enroll or request a customized program? Book online or contact us:

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