

STEP CPD LEARNING

Our on-demand, online knowledge suite will provide you with a collection of learning tools and packages for CPD

There are currently two courses on offer in the STEP CPD Learning range:

FATCA: Law & Practice

CRS: Law & Practice

STEP CPD Learning courses are delivered by CLT International.

CRS: LAW & PRACTICE

Providing guidance on how CRS impacts trusts and trustees, as well as the impact globally

This online, interactive, specialist e-learning course focuses specifically on CRS and will provide you with an accessible and practical guide to the common standard on reporting, due diligence and exchange of information developed by the OECD ahead of first reporting in September 2017.

This course is designed to provide the busy practitioner with a comprehensive commentary on CRS, addressing the core requirements and obligations imposed by the Standards through an innovative, easy-to-access online course. **Developing your skills in this key area has never been easier.**

Course structure

This course is delivered through an online learning platform, providing you with twelve months' access to bespoke modular reading written by an industry expert, interactive sessions and a student discussion forum for the following modules:

1. Introduction to CRS
2. The principles behind CRS
3. The Common Reporting Standard
4. The Model Competent Authority Agreement
5. CRS and trusts
6. Documentation
7. CRS implementation
8. The impact of CRS on the UK and UK financial institutions
9. The impact of CRS globally

Key Learning Outcomes

This course will expand your technical knowledge whilst equipping you with the practical skills you need to provide advice to clients following a detailed review of:

- The contents of the Common Reporting Standard and Model Competent Authority Agreement
- The information and documentation required to be reported
- The impact, current state of implementation and anticipated future enforcement of the Standards; and how CRS affects charities and trusts

Fees - Please note the course fees are subject to UK VAT (if applicable)

CRS Course Fee:

STEP Members £235

Non-STEP Members £279

Package Fee for both CRS and FATCA courses from STEP CPD Learning range:

STEP Members £305

Non-STEP Members £349

Find out more and register at:
www.cltint.com/course/crs

FATCA: LAW & PRACTICE PRACTICE

Develop your understanding of the law, practical procedures and implications of FATCA

Launched in 2010, FATCA has transformed the landscape of tax compliance. As one of the most complex pieces of legislation, FATCA prevents US citizens from evading tax on their overseas income/assets, which inevitably has had significant consequences for financial institutions and governments on a global scale.

This specialist course has been designed to help you understand the complex provisions of FATCA, as well as the impact of the resulting IGAs, the features of 'UK FATCA' and the scope and consequences of the CRS.

Course structure

This course is delivered through an online learning platform, providing you with twelve months' access to bespoke modular reading, interactive sessions and a student discussion forum for the following modules:

1. An introduction to FATCA
2. Terms and definitions commonly used
3. Intergovernmental Agreements (IGAs) Part 1 - the Model 1 Reciprocal IGA
4. Intergovernmental Agreements (IGAs) Part 2 - the Model 1 Non-reciprocal IGA and the Model 2 IGA
5. Review of records under FATCA
6. Documentation and reporting
7. The impact of FATCA on trusts under the UK and US IGA
8. UK FATCA – The implementation of the International Tax Compliance (Crown Dependencies and Gibraltar) Regulations 2014
9. The Common Reporting Standards (CRS)

Key Learning Outcomes

Participation in this course will enable you to:

- Trace the evolution of FATCA and explore the different Intergovernmental Agreements (IGAs)
- Review the record-keeping and reporting obligations imposed by the Regulations
- Understand the impact of FATCA on trusts, UK FATCA and the Common Reporting Standard (CRS)

Fees - Please note the course fees are subject to UK VAT (if applicable)

FATCA Course Fee:

STEP Members £235

Non-STEP Members £279

Package Fee for both FATCA and CRS courses from STEP CPD Learning range:

STEP Members £305

Non-STEP Members £349

Find out more and register at:
www.cltint.com/course/fatca

STEP CPD Learning is a range of on-demand, online learning tools that aim to provide CPD. STEP also offer a range of certificated courses, including Certificates, Advanced Certificates, Diplomas and Postgraduate Diplomas that provide credits towards STEP membership.

View the full range of courses on offer at

www.step.org/qualifications

Register and find out more about STEP CPD Learning

Visit: www.step.org/pd
www.cltint.com

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