

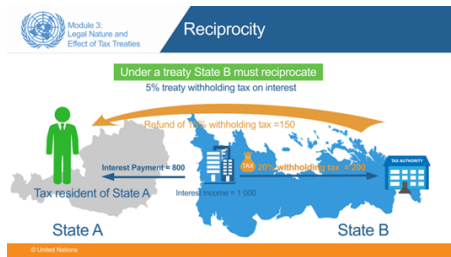


**UN-DESA/FSDO CAPACITY DEVELOPMENT PROGRAMME
ON INTERNATIONAL TAX COOPERATION**

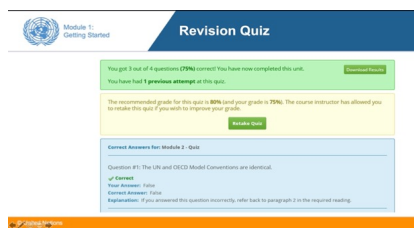
UN ONLINE COURSES ON INTERNATIONAL TAX MATTERS

The **UN Online Courses** offer an innovative learning solution that brings the necessary skills within reach of tax officials anywhere in the world, making training available on computers, tablets or smartphones.

Click [here](#) to watch a short video presenting the UN Online Courses.



The **UN Online Primer on Tax Treaties** introduces the basic principles of tax treaties and explains their objectives and effects. It presents the typical content of tax treaties resulting from widespread use of the UN and OECD Model Conventions. It analyzes the UN Model's distinctive features, which provide greater taxing rights to capital-importing countries (generally, developing countries).



The **UN Online Primer on Transfer Pricing** introduces key principles, concepts and terminology in this important, challenging area for developing countries. It draws on the UN Practical Manual on Transfer Pricing for Developing Countries and provides a solid foundation for further study.

- INTERACTIVE & MULTILINGUAL** Feature practical case studies and quizzes Available in English, French and Spanish



The **UN Online Primer on Mutual Agreement Procedure (MAP)** provides a basic understanding of how this tax dispute resolution facility works under tax treaties and what is required by tax officials in charge of its application. The Primer is based on the MAP chapter of the forthcoming UN Handbook on Dispute Avoidance and Resolution.

READY TO LEARN WITH THE UN ONLINE COURSES?

CONTACT: fsdcapdev@un.org

