Tax Avoidance vs Tax Evasion: Legal & Ethical Perspectives 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

Tax systems around the world face complex challenges in distinguishing between legitimate tax avoidance strategies and unlawful tax evasion. Tax Avoidance vs Tax Evasion: Legal & Ethical Perspectives Training Course provides participants with an in-depth understanding of the legal, ethical, and regulatory frameworks that define these two practices. It explores the boundaries of compliance, the roles of multinational corporations, and the impact of aggressive tax planning on global economies.

Through real-world examples, expert analysis, and interactive discussions, this course empowers participants to identify, evaluate, and manage tax risks effectively. It strengthens ethical decision-making in taxation, improves corporate transparency, and enhances participants' ability to comply with evolving global tax standards, such as BEPS, transfer pricing, and digital taxation reforms.

Programme Curriculum

Tax Avoidance vs Tax Evasion: Legal & Ethical Perspectives Training Course

Introduction
Understanding the distinctions between tax avoidance and tax evasion is critical for ensuring legal compliance, ethical business conduct, and responsible tax planning. Tax Avoidance vs Tax Evasion: Legal & Ethical Perspectives Training Course equips participants with the knowledge and analytical ability to differentiate between legitimate tax planning strategies and unlawful tax behavior that attracts penalties, legal consequences, and reputational damage. The course explores domestic and international tax laws, compliance standards, legal frameworks, anti-abuse rules, and ethical considerations in corporate and personal tax planning decisions.

Participants will examine how tax authorities view various avoidance schemes, aggressive planning arrangements, and evasion practices through practical case studies, regulatory analysis, and professional

codes of ethics. The course integrates theoretical perspectives with real-world scenarios, enabling participants to identify risks, design compliant tax strategies, and promote responsible tax governance within their organizations.

Objectives:

1. Define and distinguish between tax avoidance and tax evasion.
2. Understand the legal frameworks governing tax planning activities.
3. Analyze ethical principles applied in tax decision-making.
4. Examine anti-avoidance rules and enforcement mechanisms.
5. Evaluate international tax avoidance and evasion practices.
6. Identify common tax evasion schemes and red flags.
7. Interpret penalties and enforcement actions by tax authorities.
8. Apply professional codes of conduct to tax planning.
9. Assess corporate governance responsibilities regarding tax behavior.
10. Integrate ethical reasoning into tax planning processes.
11. Examine the societal impact of abusive tax behavior.
12. Review landmark cases and international precedents.
13. Develop strategies to comply with legal and ethical standards.

Organizational Benefits:

- Improved compliance with tax laws and ethical standards
- Reduced risk of penalties, fines, and investigations
- Enhanced corporate reputation and stakeholder trust
- Strengthened tax governance and internal controls
- Informed decision-making on tax planning strategies
- Better alignment with regulatory expectations
- Reduced exposure to reputational and financial risks
- Improved audit readiness and transparency
- Adoption of responsible tax policies
- Enhanced staff capacity in ethical tax planning

Target Audience:

- Tax officers and consultants

- Corporate finance managers
- Legal and compliance officers
- Board members and executives
- Internal auditors and risk managers
- Government revenue officers
- Accountants and financial analysts
- Policy researchers and academics

Course Duration: 5 days

Modules:

Module 1: Introduction to Tax Avoidance and Tax Evasion

- Definitions and conceptual differences
- Motivations behind avoidance and evasion
- Legal, ethical, and economic implications
- Regulatory and compliance landscape
- Overview of international context
- Case study: High-profile corporate tax controversy

Module 2: Legal Frameworks and Anti-Avoidance Rules

- Statutory provisions and general anti-avoidance rules
- Specific anti-avoidance legislation
- OECD and international guidelines
- Court interpretations and precedents
- Role of tax authorities and enforcement powers
- Case study: Judicial ruling on aggressive tax avoidance

Module 3: Ethical Principles in Tax Planning

- Professional ethics and duty of care
- Corporate social responsibility in taxation
- Ethical dilemmas in tax decision-making
- Transparency and accountability considerations
- Impact on public trust and governance

- Case study: Ethical failure in tax advisory services

Module 4: Domestic and International Tax Schemes

- Identifying abusive tax planning structures
- Offshore entities and secrecy jurisdictions
- Transfer pricing manipulation risks
- Digital economy and borderless taxation challenges
- Reporting and disclosure obligations
- Case study: Cross-border tax avoidance mechanism

Module 5: Tax Evasion Practices and Detection Methods

- Types of evasion schemes and fraud approaches
- Record falsification and concealment tactics
- Data analytics and audit methodologies
- Red flag indicators for investigators
- Whistleblowing and enforcement support
- Case study: Forensic investigation of tax evasion

Module 6: Penalties, Litigation, and Enforcement Actions

- Civil and criminal penalties
- Administrative sanctions and reputational effects
- Litigation strategies and resolution methods
- Cooperation with enforcement agencies
- Consequences for corporate leadership
- Case study: Corporate prosecution and settlement

Module 7: Corporate Governance and Responsible Tax Planning

- Role of boards and executive management
- Internal control and compliance structures
- Tax risk management frameworks
- Policy development and oversight practices
- Stakeholder transparency and reporting
- Case study: Governance reform after tax scandal

Module 8: Designing Legally Compliant and Ethical Tax Strategies

- Elements of responsible tax planning
- Balancing efficiency with compliance
- Codes of conduct and best practice guidelines
- Continuous review and regulatory adaptation
- Integrating ethical training and awareness
- Case study: Development of an ethical tax policy

Training Methodology:

- Instructor-led presentations
- Group discussions and reflections
- Practical exercises and legal case analysis
- Real-world industry scenarios
- Ethical reasoning simulations
- Interactive question and answer 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

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