Taxation in Real Estate Investment Trusts (REITs) 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

Taxation in Real Estate Investment Trusts (REITs) Training Course provides an in-depth exploration of the tax framework governing REITs and their investors. Participants will learn how REITs are structured, how income is distributed and taxed, and the implications for both domestic and international investors. The course examines the intersection between corporate, property, and investment taxation, offering practical insights into compliance, reporting, and tax-efficient structuring of REIT operations.

Additionally, this program addresses the differences in REIT taxation across jurisdictions, including distribution requirements, withholding tax obligations, and double taxation relief mechanisms. Participants will gain expertise in analyzing how tax reforms and policy changes affect REIT profitability, investor returns, and cross-border investment flows. By the end of the course, attendees will be equipped to navigate REIT tax rules confidently and optimize both corporate and investor-level tax positions.

Programme Curriculum

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confidently and optimize both corporate and investor-level tax positions.

Course Objectives

By the end of this course, participants will be able to:

1. Understand the fundamental structure and taxation framework of REITs.
2. Identify tax implications at the corporate, shareholder, and investor levels.
3. Analyze distribution and dividend taxation rules for REITs.
4. Evaluate eligibility and compliance requirements under REIT tax regimes.
5. Examine how REITs differ from traditional real estate companies in taxation.
6. Apply double taxation relief and treaty provisions for REIT investors.
7. Manage withholding tax obligations on REIT distributions.
8. Assess the tax implications of property acquisitions and disposals.
9. Interpret regulatory and reporting obligations in REIT operations.
10. Evaluate international tax challenges in cross-border REIT investments.
11. Optimize REIT structuring for tax efficiency and compliance.
12. Understand the impact of BEPS and OECD tax reform on REITs.
13. Develop practical strategies for risk mitigation and audit preparedness.

Target Audience

This course is ideal for:

1. Real Estate Investment Managers
2. Tax Advisors and Consultants
3. REIT Executives and Fund Managers
4. Accountants and Auditors
5. Corporate Finance and Treasury Professionals
6. Legal and Compliance Officers
7. Institutional and Retail Investors
8. Policy Analysts and Real Estate Regulators

Course Duration: 5 days

Course Modules

Module 1: Fundamentals of REITs and Taxation

- Overview of REIT structure and legal framework
- Corporate vs. trust taxation principles
- Distribution and income requirements
- Tax-exempt vs. taxable REIT status
- Key differences between global REIT regimes
- **Case Study:** Evolution of REIT taxation in the U.S. and Singapore

Module 2: REIT Income and Distribution Taxation

- Tax treatment of rental and capital income
- Dividend and interest distribution rules
- Retained earnings and tax implications
- Withholding tax on domestic and foreign distributions

- Investor-level tax considerations
- **Case Study:** Distribution taxation under the UK REIT regime

Module 3: Property Acquisition & Disposal Taxation

- Stamp duties and transfer taxes
- Depreciation and capital allowances
- Taxation of gains on property disposals
- Deferred tax implications
- Tax-efficient acquisition structures
- **Case Study:** Tax impact of asset disposal in a cross-border REIT

Module 4: Double Taxation Relief & Cross-Border Investments

- Application of tax treaties to REITs
- Relief from double taxation on foreign income
- Withholding tax planning and exemptions
- OECD model treaty analysis for REITs
- Avoiding treaty abuse and base erosion risks
- **Case Study:** Cross-border investment structure between Asia and Europe

Module 5: Corporate Compliance & Reporting

- REIT registration and reporting obligations
- Annual tax filing and audit procedures
- Documentation and investor disclosures
- Regulatory oversight and compliance reviews
- Tax governance frameworks for REIT management
- **Case Study:** Compliance challenges in multi-jurisdictional REITs

Module 6: International Tax Considerations for REITs

- Global REIT regimes and comparative analysis
- BEPS and OECD Pillar Two implications
- Tax transparency and beneficial ownership reporting
- Treatment of foreign investors under local laws
- Anti-avoidance and economic substance requirements
- **Case Study:** Global tax implications of cross-listed REITs

Module 7: Tax Planning & Optimization Strategies

- Structuring REITs for tax efficiency
- Leveraging tax incentives and exemptions
- Reinvestment and capital recycling strategies
- Balancing debt and equity funding
- Effective management of foreign tax credits
- **Case Study:** Optimizing tax performance in a diversified REIT portfolio

Module 8: Risk Management & Future Trends

- Identifying emerging tax risks for REITs
- Managing audits and disputes with tax authorities

- Digital transformation in REIT tax management
- Impact of ESG and green taxation policies
- Future outlook of REIT taxation reforms
- **Case Study:** Real-world lessons from a REIT tax audit case

Training Methodology

- Interactive instructor-led presentations
- Real-life case studies and scenario analysis
- Group discussions and peer learning
- Practical computation and compliance exercises
- Q&A sessions with industry experts
- Access to REIT tax templates and resource materials

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

Start Date	End Date	Location	Price
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:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com