

The logo for ATC (Ashraf Abdel Ghani Professional Education & Training) features the letters 'ATC' in a bold, white, sans-serif font. The letters are set against a black background that is shaped like a large arrow pointing to the right. A red horizontal bar is positioned below the letters. The entire logo is contained within a black triangle that also points to the right, which is itself set against a larger, light gray arrow shape pointing right. A red triangle is visible at the top right corner of the overall image.

Ashraf Abdel Ghani  
Professional Education & Training

# Professional Education & Training Division



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atcprotraining



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## About ATC

1. One of the best tax consultants in the region
2. Member of Geneva Group International
3. Operations in Egypt, KSA and UAE
4. Serving a large portfolio of high profile customers in Egypt
5. Customers include large banks, hotels, universities, industrial companies and other entities



# ADIT – An Orientation Session

By

**Dr. Goma Ahmad Mosbah**

**Chairman Advisor for International Taxation and  
Training**



# What does ADIT stand for?

1. **A**dvanced
2. **D**iploma
3. **I**nternational
4. **T**axation



## What does ADIT stand for?

**ADIT** is a professional qualification and credential, offered **globally** by the UK-based **C**hartered **I**nstitute **O**f **T**axation (**CIOT**) to international tax professionals.



# What does international taxation mean?

1. International taxation is concerned with **cross-border transactions**.
2. The world is no longer made up of isolated islands. Example: **Amazon**



## States' Tax Authorities

1. A states' tax authority generally belongs to the Ministry of Finance.
2. Examples: Egyptian Tax Authority, Zakat, Tax and Customs Authority and Federal Tax Authority



# OECD – Policy maker in international taxation

1. **Organization** for
2. **Economic**
3. **Cooperation**
4. **Development**



# Organization for Economic Cooperation and Development

1. An international organization.
2. Governments work together to:
  - a. find solutions to common challenges,
  - b. develop global standards,
  - c. share experience,
  - d. and identify best practices.

# Who is ADIT for?



**Who is ADIT for?**

**Do you want to be among the few international  
taxation experts?**

**ADIT**



## Who is ADIT for?

Do you want to be among the **very few** ADIT holders in Egypt and the Arab world?

# ADIT



**Who is ADIT for?**

**Do you want to work for international  
companies worldwide?**

**ADIT**



## Who is ADIT for?

Do you want to work for **international tax firms**?

# ADIT



Who is ADIT for?

Do you want to be promoted to a **higher position?**

**ADIT**



Who is ADIT for?

Do you want to get **a higher salary** than what  
you get now?

**ADIT**





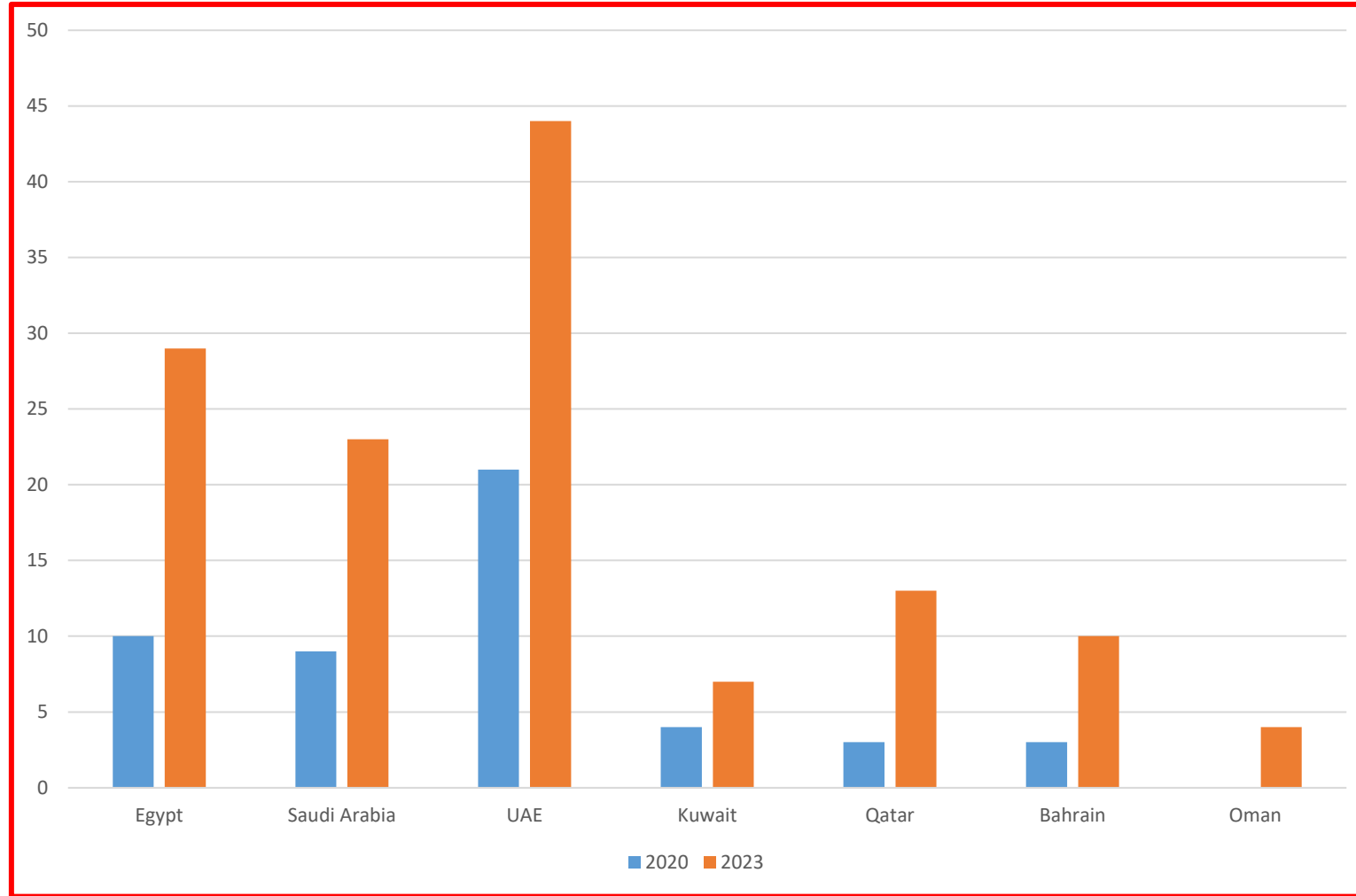
# ADIT Holders in Egypt and the Gulf States

## How many ADIT holders in Egypt and the Gulf States

	<b>2020</b>	<b>2023</b>
<b>Egypt:</b>	<b>10</b>	<b>29</b>
<b>Saudi Arabia:</b>	<b>9</b>	<b>23</b>
<b>UAE:</b>	<b>21</b>	<b>44</b>
<b>Qatar:</b>	<b>3</b>	<b>13</b>
<b>Bahrain:</b>	<b>3</b>	<b>10</b>
<b>Kuwait:</b>	<b>4</b>	<b>7</b>
<b>Oman:</b>	<b>0</b>	<b>4</b>



# ADIT Holders in Egypt and the Gulf States



**Is ADIT the way forward for you?**

**I believe, “Yes”.**

**Is it worth the effort and money?**

**Definitely, “Yes”.**

**Let’s look at the structure of the certificate**



# The Structure of the ADIT Certificate

# ADIT Certificate Structure

Principles of International Taxation	
<b>Jurisdiction Options</b>	
Australia	Ireland
Brazil	Malta
China	Singapore
Cyprus	United Kingdom
Hong Kong	United States
India	
<b>Thematic Options</b>	
Banking	EU VAT
<b>Energy Resources</b>	<b>Transfer Pricing</b>
EU Direct Tax	
<b>Extended Essay on a Tax Specialization of Your Choice</b>	



## Recommended Modules

- 1. Principles of International Taxation**
- 2. Transfer Pricing**
- 3. Energy Resources**

## Principles of International Taxation

- 1. It focuses on understanding, interpreting and applying Double Tax Treaties between the contracting states.**
- 2. It sets down the taxing rights of the two contracting states in respect of the different types of income of their residents.**

**Sample Exam Paper:**





# Transfer Pricing

- 1. It focuses on the transactions between related parties.**
- 2. The objective is to determine if the transactions have been made “at market value”.**

**Example Exam Paper:**



## Energy Resources

- 1. It focuses on the main types of the oil and gas exploitation contracts between the host state and the international oil company.**
- 2. It deals with numerous aspects of oil and gas industry with specific focus on tax impacts.**

**Sample Exam Paper:**



# Exams and Results

- 1. The exams are held twice a year: one in **June** and one **December** every year.**
- 2. The results are published on the ADIT site in the middle of **August for June** exams and in the middle of **February for December** Exams.**
- 3. Individual results are sent to students by e-mails.**



**ADIT is for me.**  
**I want to register now!**  
**Hurry up!**  
**Hit when the iron is hot!**

## How can I register for ADIT?

**1. You will have to register as an ADIT student first.**

**Registration is valid for 5 years.                      £235**

**2. You will have to register for each module long**

**enough before the exam time.                      £215**

**3. Visit this site for registration purposes:**

**[www.tax.org.uk/adit/register](http://www.tax.org.uk/adit/register)**





أشرف عبد الغنى  
للخبرة الإستشارية

# Exam preparation



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GENEVA GROUP INTERNATIONAL

## Teaching Modes

**The following are the main teaching modes:**

- 1. Lecturing**
- 2. Case studies**
- 3. Court cases**
- 4. Past exam papers (2016 – 2023)**



## What are the study materials?

- 1. The course relies heavily on **Tolley study materials** which include study manuals, cases, revisions questions, past exam papers etc.**
- 2. There is a list of the recommended/text books that students can use during their study and refer to during the exams.**



## How much time does each module require?

**This depends on a number of factors:**

- 1. The study time available for every individual candidate**
- 2. The level of English**
- 3. Familiarity with the subject matter of each module**
- 4. The learning style of every candidate.**



## How much time does each module require?

Module	Units	Teaching	Revision	Total
Principles of International Taxation	<b>36</b>	120	90	210
Transfer Pricing	<b>24</b>	90	90	180
Energy Resources	<b>18</b>	75	75	150



أشرف عبد الغنى  
للخبرة الإستشارية

# Teaching Staff



GENEVA GROUP INTERNATIONAL



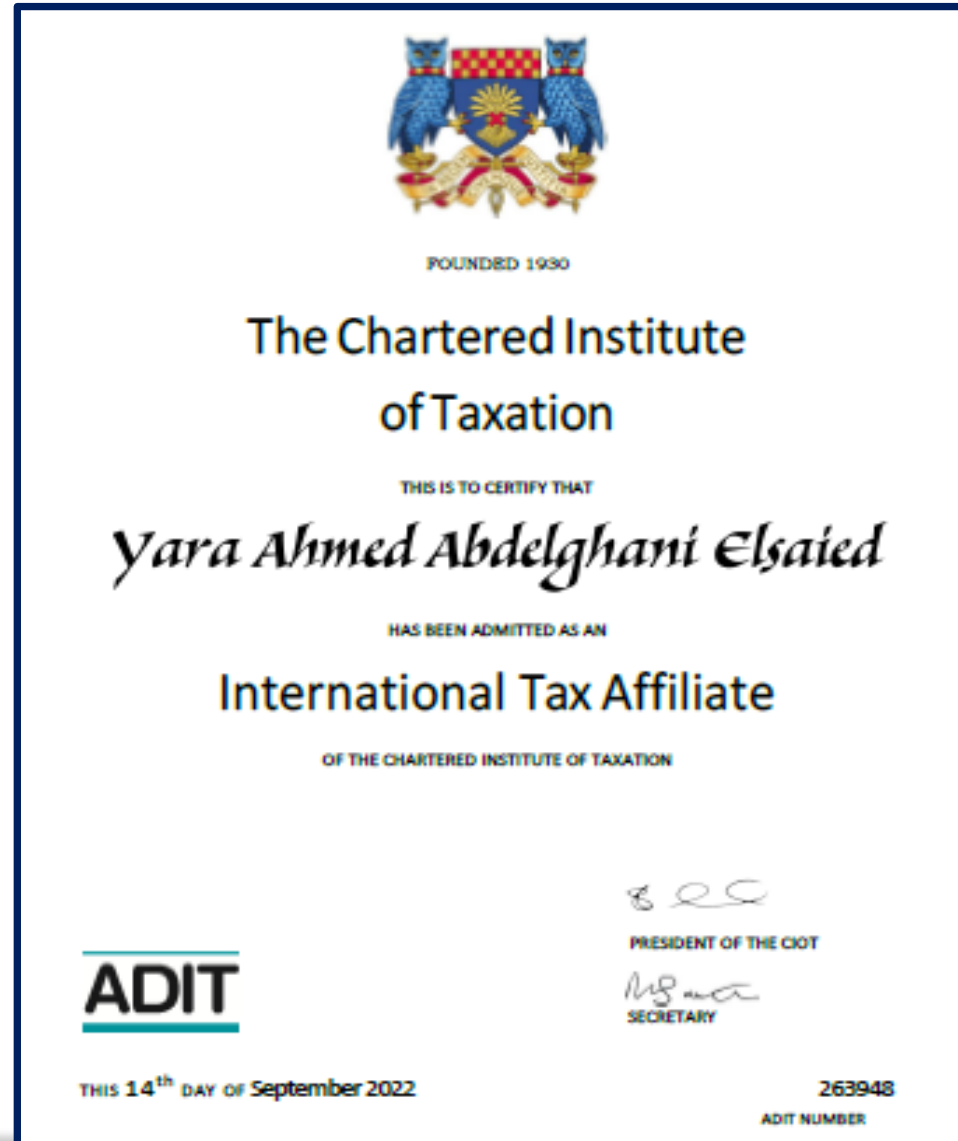
**Chairman Advisor for  
International Taxation  
and Training**

- 1. ADIT: Transfer Pricing Module**
- 2. EdD Doctor of Education, Leicester University, England**
- 3. Master of Science MSc in TESP, Aston University, England**
- 4. 6 years experience in legal and tax translation**
- 5. 8 years Teaching Experience, MSA University, 6<sup>th</sup> October**
- 6. 22 years Teaching and Supervisory Experience British Aerospace, Saudi Arabia.**

# ATC ADIT International Tax Affiliates



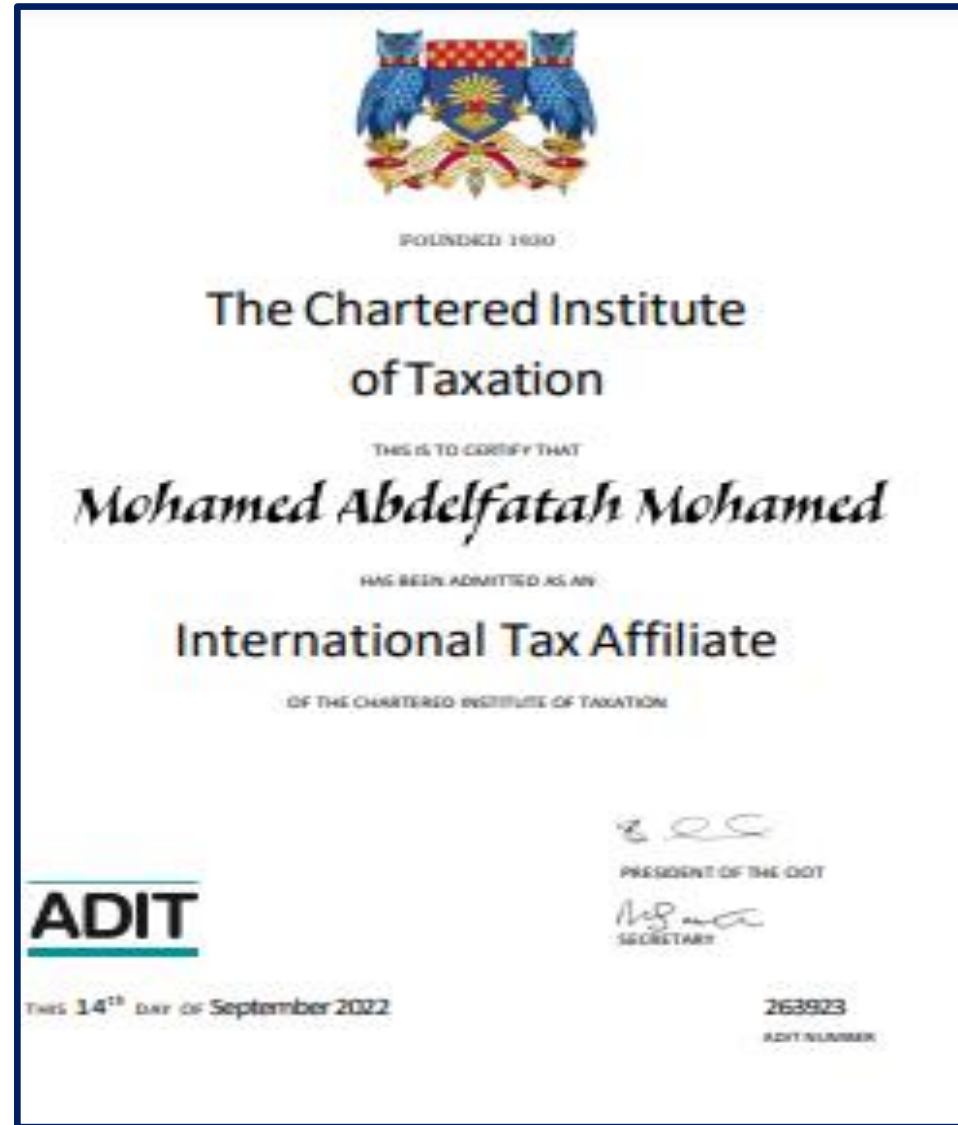
**Partner and Head of  
International Tax**



# ATC ADIT International Tax Affiliates



**Senior Associate Tax  
Manager**





أشرف عبد الغنى  
للخبرة الإستشارية

# Questions



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GENEVA GROUP INTERNATIONAL

# Major Clients





# Major Clients



# Major Clients



HITACHI LTD

MITSUI&CO.LTD.



# Major Clients



The Association of  
Accountants and  
Financial Professionals  
in Business



# Major Clients

ORASC  M

 **Al-Futtaim real estate**

  
شركة المصريين في الخارج للاستثمار والتنمية  
Egyptians Abroad Investment & Development Co.

  
الأهلي للتنمية العقارية  
AL AHLY FOR REAL ESTATE DEVELOPMENT

 **يوتوييا**



**kiroseiz**

 **SWISS**



**Lufthansa**

منازل للتطوير العقاري  
MANAZEL REAL ESTATE DEVELOPMENTS 

# Major Clients



# Major Clients

**ATC**  
Ashraf Abdel Ghani



التجاري وفا بنك  
Attijariwafa bank



**Bank Audi**



**e-finance**  
Partner of Choice



Industrial Development & Workers Bank of Egypt  
بنك التنمية الصناعية والعمال المصري



MISR IRAN DEVELOPMENT BANK



البنك الأهلي المتحد  
**ahli united bank**

# Major Clients



- Vision of Senior Partner : Mr. Ashraf Abdel Ghani
- Our slogan: “*Developing World-Class Professionals*”
- Unique set up and structure
- Large Investment
- Technology

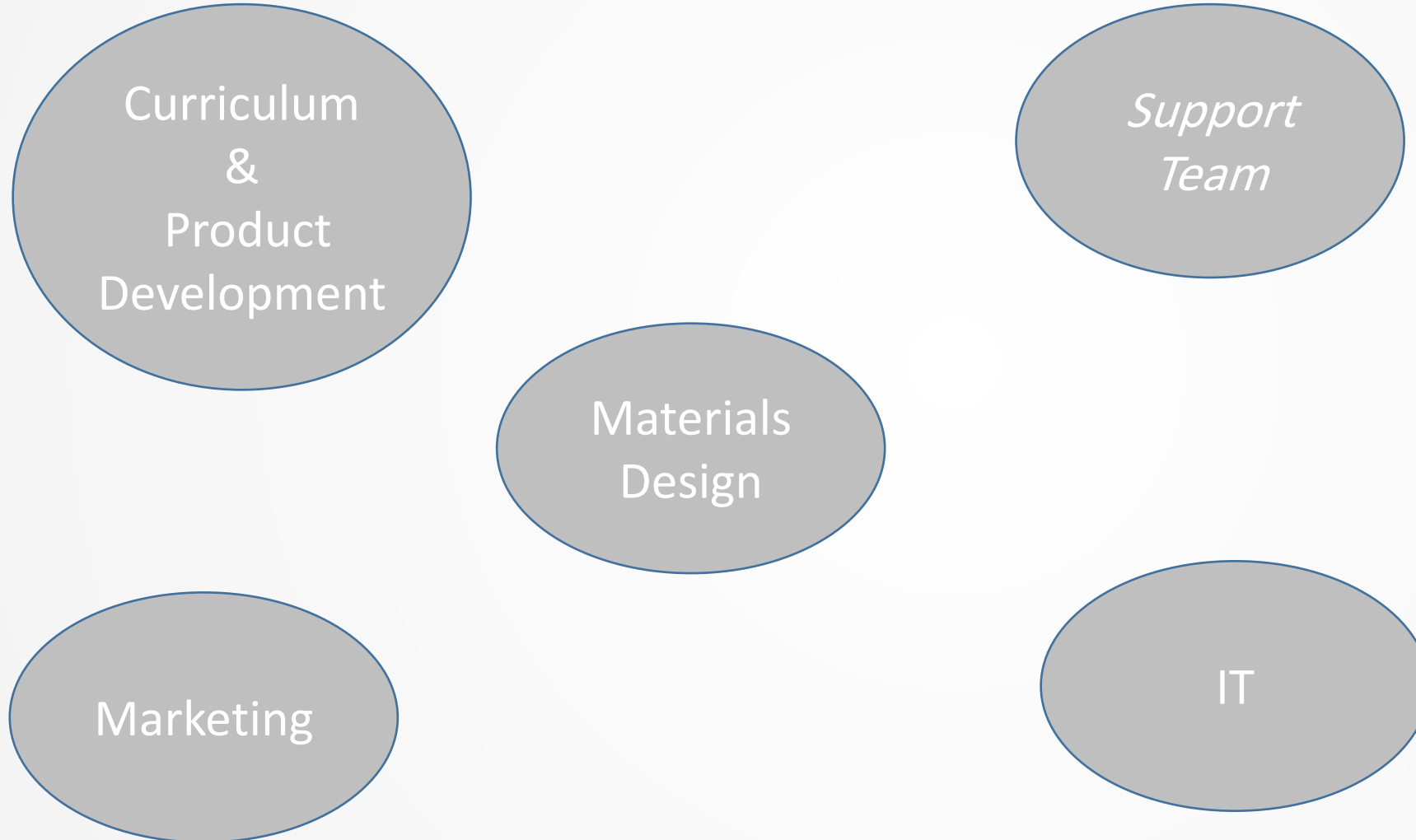


**ATC Pro  
Training**



# Structure

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**ATC Pro  
Training**

## ATC Pro Training

## Competitive Advantage



- Highly Qualified Instructors
- Proven long-track and relevant experience
- Online & offline recovery..... *“Never Miss a Lecture”*
- **Free English & Math for professional certificates**
- Latest educational technology
- Online test bank (Mobile Version and PC Version)
- Pre-approved course provider by IMA (US)
- Partnership with Hock International (one of the most internationally recognized materials providers.



# ATC Pro Training Instructors

## Dr. Goma Ahmad Mosbah

- EdD Doctor of Education, England
- Master of Science in TESP, England
- ATC Chairman Advisor for Translation
- Transfer Pricing Certificate – CIOT, UK
- +40 years of proven practical experience in teaching:
- Business English, Financial English, Technical English, Linguistics, Translation, Academic Writing, TEFL
- International Conferences:
  1. TESOL International 1992, Vancouver, Canada.
  2. TESOL Arabia 2003, Dubai, United Arab Emirates.
  3. NILE TESOL Egypt 2014

# ATC Pro Training

## Instructors

### Ms. Yara Abdel Ghani



- **MSc in Accounting**, Queen Mary University of London, UK
- **ADIT** holder
- **+10 years** in Accounting, Auditing and Taxation
- **Partner - International Taxation**
- Talented lecturer for ADIT, Accounting and Auditing domains
- Provided audit and international taxation services to a number of local and multinational companies

# ATC Pro Training

## Instructors

**Mr. Mohamed Abdel Fattah**

- B. Commerce, CMA
- **ADIT** holder
- **+20 years** in Accounting, local and International Taxation
- **Principal Director - International Taxation**
- Talented lecturer for ADIT and Accounting domains
- Provided local and international taxation services to a number of local and multinational companies

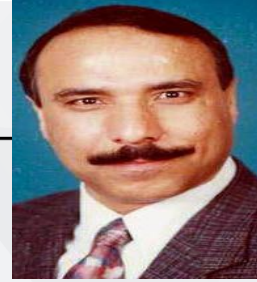
# ATC Pro Training

## Instructors

### Dr. Mohamed Awadalla



- DBA, MBA, CPA, CIA, , FESAA
- B. Com + B. Education – English Section
- +30 years of proven practical experience in:  
Financial Management, Accounting, Auditing, Due Diligence, Strategic Management and Risk Management
- IMA member
- Ex- CFO and member of board of directors
- EY / Saint-Gobain / Exxon-Mobil / Canex Alu / CPC



# ATC Pro Training

## Instructors

### Dr. Samir Hassan

- CPA, CMA, CFM, CGMA, CITP, PhD
- +30 years of proven practical experience in:  
Finance, Accounting, Auditing, Economics, Strategic management, Risk Management and Corporate Governance
- Ex - Board Member at ICMA Board of Regents (2009-2015)
- Lecturer at AUC/Al Ain Univ./Infomatics (Dubai)
- CAB/KPMG / Amer Group / Government of Dubai



### CMA Profile: Dr. Samir M.A. Hassan



As a Ph.D. of Financial Economics, Dr. Samir M.A. Hassan knows the value of training and education. An Egyptian national with an illustrious career in the fields of capital markets, finance, auditing and accounting, Dr. Hassan earned his Ph.D. in 2005 from Ain Shams University, one of the top two universities in Egypt. At the time, Dr. Hassan was serving as an accounting and banking expert with the government of Dubai. Yet despite reaching the pinnacle of educational achievement, Dr. Hassan thought he could go even further. "As I always look to advance my professional skills – seeking perfection, if you will – I decided that after getting my Ph.D., I would start preparing to take my CMA®," he said.

Dr. Hassan earned his CMA (and later his CFM) certification in 2007 while working at the Dubai Financial Market. He served at that organization from 2006 until 2009, first as a senior advisor for risk management, compliance, finance, and audit, and then as vice president, internal audit.

For Dr. Hassan, the benefits he derived from becoming a CMA were clear and immediate, particularly in his role as auditor.

"I was able to use the knowledge I gained from preparing for the CMA to evaluate the decisions management made during an audit period. As an auditor, that CMA training helped me perform operational and performance audits for all managerial levels," he said.

Currently, Dr. Hassan serves as an accounting expert with the Abu Dhabi Judicial Department, and his CMA training continues to prove beneficial to his on-the-job performance. It also helps to impress his clients.

He explained: "The CMA credential is a spotlight directed to anyone working in accounting and finance. To be certified as a CMA means that I'm a more knowledgeable and experienced professional. In addition, the certification gives me more confidence and adds to my clients' trust, when they realize that they are dealing with a CMA."

Given his experience, it's not surprising that Dr. Hassan has developed into a strong proponent of the CMA certification. Since July 2009, he has been a member of the ICMA® Board of Regents, the body that oversees the content and strategic direction of the CMA exam. He shares his enthusiasm for the certification with his co-workers and has encouraged many of his peers to also pursue the certification.

"Being certified as a CMA and CFM has inspired a lot of my colleagues and subordinates in all of the organizations where I have worked," he said. "The CMA is very popular in the Middle East, especially in Egypt. In fact, Egypt ranks only behind the U.S. in the number of participants in the CMA program."

From his vantage point both as a practitioner and a Board of Regents member, Dr. Hassan recognizes that the recent changes to the CMA exam are only serving to attract a greater number of professionals to the designation. "It's obvious from the statistics that more accounting and finance professionals are choosing to pursue their CMA. I think that's because the revised program is more focused and eliminated some of the repetition of materials and content covered in other certifications." "The CMA program has become more useful and unique," he concluded. "It's helping to prepare a whole new generation of more specialized management accountants."



# ATC Pro Training

## Instructors

### Mr. Mohamed Eissa



- CPA, MESAA
- +35 years of proven practical experience in:  
Finance, Accounting, Auditing, Financial Planning and Risk Management
- AICPA Member
- Lecturer at AUC and other institutions
- Deloitte/KPMG / PwC/ Adidas

# ATC Pro Training

## Instructors

### Dr. Mohsen El Gayyar



- MESAA, PhD
- +20 practical experience in finance, accounting and taxation
- IMA Member
- Approved instructor at tax authority, Ain Shams University, Arab Academy and many other organizations
- Official Media Speaker for Tax Authority
- Consultant to Finance Minister

# ATC Pro Training

## Instructors

### Mr. Yehia Bakr

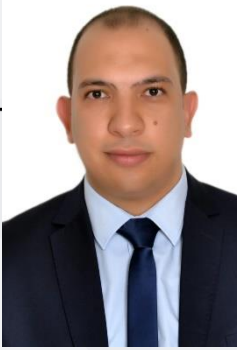


- CPA
- AICPA Member
- +20 years of practical experience in Accounting, Auditing and Taxation in USA
- Founder of NCS Tax Resolutions Services Firm in USA
- Highly talented lecturer for CPA

# ATC Pro Training

## Instructors

### Mr. Nour El Din Ibrahim



- CMA, CIA
- **Internal Audit Manager**
- **IMA memebr**
- **+10 years** in internal audit, risk assessment, fraud investigation and internal control design
- Talented lecturer for CMA and CIA
- El Sweidi Group/KPMG/Peugeot Egypt/Al Jeraisy Group

# ATC Pro Training

## Instructors

### Mr. Mohamed Amer



- CertIA, FMVA, CFC, CertIFR, MBA, CMA
- **CFA** in progress, **DBA** in progress
- **IMA** memebr
- **+11 years** Accounting, Financial Planning and Financial Analysis
- Talented lecturer for CMA and CFA
- Aswaq Misr/Lesaffre/Bavarian Auto/Universal/Red Sea Int'l/Connex

# ATC Pro Training

## Instructors

### Mr. Mohamed Rizk



- CMA, ACCA
- IMA member
- **+16 years** in Accounting, Auditing and Taxation
- Talented lecturer for CMA, ACCA and IFRS
- Highly professional in Excel modelling
- PwC/BDO/Ahmed Essam & Co.

## Why ATC ?

- Instructors having up to 30 years of high-level practical experience with multinationals and big 4 audit firms
- World-class professional who shared in initial implementation of IFRS in Europe
- Free “English for Professional Certificates ” Course
- The most modern education and training technology
- Never Miss a Lecture
- Rich case studies, examples from Egyptian, International and Multinational companies



Ashraf Abdel Ghani  
Professional Education & Training

# THANK YOU



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