



IBFD
Webinar

SUBSTANCE REQUIREMENTS IN POST-BEPS INTERNATIONAL TAX PLANNING

Date: 4 October 2022 | **Time:** 15:00-16:00 CET | **Level:** Intermediate

Summary

Following the implementation of the G20/OECD BEPS Action Plan, international tax planning practices have gone through a seismic shift where substance has taken centre stage. Substance requirements in post-BEPS international tax planning are becoming more and more complex as countries introduce minimum requirements for intermediate companies, substance requirements for incentive regimes, anti-abuse rules tackling lack of substance and transfer pricing rules with the requisite substance in terms of functions, assets and risks. The substance requirements in international tax planning are likely to evolve further under the Two-Pillar solutions. This webinar will explore how multinationals and tax authorities ought to look at the multifaceted substance requirements in international tax planning and the expected evolution of these requirements in the future.

Learning objectives

After this webinar, the participants will be able to:

- Differentiate between different types of substance requirements, including those associated with anti-abuse rules and the arm's length principle
- Identify the substance requirements for different types of cross-border corporate tax planning
- Define the substance requirements needed to align substance with international tax structures
- Assess the tax risks associated with tax planning structures when they have insufficient substance, including under the proposed OECD Pillar Two rules

Field of study

Taxes

Who should participate

This webinar would benefit tax professionals working in multinational groups, tax and legal advisory firms and governments:

- Inhouse tax professionals and advisers looking to assess whether and how much substance is needed to satisfy specific tax requirements in their corporate tax structures
- Legal professionals assessing the risk of tax controversy associated with tax structures
- Government officials reviewing and auditing domestic anti-abuse rules, transfer pricing rules and tax incentive regimes

Course level and prerequisites

This is an intermediate-level webinar. Participants in this webinar are expected to have at least 3 to 5 years of experience in international tax and are familiar with the key concepts of international tax law.

Advanced preparation

No advance preparation is needed. Participants are expected to be familiar with the key concepts of international tax law.

Interactive webinar – “Group Internet Based” (live webinar only)

During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: **4 October 2022, 15:00 (Amsterdam local time)**

On-demand webinar

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Webinar registration details

If you have any questions regarding following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

Agenda

Block 1: Different types of substance requirements

- formal substance
- operational substance
- requirements in anti-abuse rules and
- requirements in arm's length principle

Block 2: Substance requirements in different types of tax planning structures

- holding companies and substance requirements
- finance companies and substance requirements
- IP companies and substance requirements
- Principal companies and substance requirements

Block 3: Risks and substance

- Identify substance requirements and gaps in substance
- What fixes are required to improve substance in tax planning structures?

Instructors

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