IBFD Course Programme
Current Issues in International Tax Planning

Amsterdam, 4 – 6 November 2019
Summary
This intermediate-level course provides participants with an in-depth understanding of the current discussions relating to international tax planning. Participants of the course will also be given the opportunity to explore the latest legislative changes in the international tax arena and to discuss their concerns and potential responses.

Since the intention of this course is to focus on the very latest updates relating to international tax planning the programme may be subject to changes as important developments occur.

Overview and Learning Objectives
Subsequent to the OECD/G20 BEPS Project and the EU anti-avoidance initiatives, the implementation and the impact of these measures are key elements of the work ahead. In this course we are looking at the most recent updates, the current status and the prospects regarding international tax planning. Our focus areas throughout the course will include the following:

► current trends in international tax planning, including the review and monitoring of the implementation of OECD measures, an update on the EU state of affairs and a brief look at recent global developments
► the most recent update on the implementation of the Multilateral Instrument and its impact on international tax planning involving tax treaties
► the effectiveness of anti-avoidance measures such as GAARs, CFC regimes, thin capitalization rules and treaty anti-abuse rules
► the latest updates on the taxation of the digital economy
► tax treatment of related-party debt financing and other intra-group financial transactions
► international tax considerations of mismatches in entity and instrument characterization
► recent developments concerning transfer pricing
► the future of tax technology and its effect on international business

Field of Study
Taxes

Who Should Attend?
The course is suitable for practitioners in tax advisory firms, tax specialists in commerce and industry, and government officials.

Course Level and Prerequisites
This is an intermediate-level course. Participants will be expected to have a basic knowledge of the tax system of at least one country.
Day 1

08.30 - 09.00  Registration
09.00 - 09.20  Welcome and IBFD Overview
09.20 - 10.40  Current Trends and Issues in International Tax Planning
  ▶ The implementation of BEPS measures: a success or the creation of chaos?
  ▶ The MNE’s business perspective – uncertainties and/or concerns
10.40 - 11.00  Break – Refreshments
11.00 - 12.45  Countering Aggressive Tax Planning – From an EU Perspective
  ▶ Recent and future EU developments
    ▶ key features, hidden traps and opportunities of the new corporate tax landscape
    ▶ ECJ case law developments
12.45 - 14.00  Lunch
14.00 - 15.20  The Multilateral Instrument – Has It Been a Success?
  ▶ Latest update on the tax landscape after the implementation of the MLI
  ▶ Procedural rules, treaties covered, potential controversies, interpretation issues
15.20 - 15.40  Break – Refreshments
15.40 - 17.00  Case Study
This case study will give course participants an opportunity to understand and address how the different domestic law implementations and the MLI could create potential challenges and disputes in the future.
Day 2

09.00 - 10.40 Latest Developments around the Globe

▶ A brief look at the tax developments in i.a. China, Hong Kong, India, Singapore and the United States.

10.40 - 11.00 Break – Refreshments

11.00 - 12.45 Taxation of the Digital Economy

▶ Current state of play of EU vs OECD proposals
▶ Unilateral measures to tax digital activities

12.45 - 14.00 Lunch

14.00 - 15.20 The Role and Future of Holding, Finance and IP Companies in International Tax Planning

▶ Meaning and impact of various treaty-related anti-avoidance measures
▶ Selection of recent case law and relevant country developments
▶ Group discussions

15.20 - 15.40 Break – Refreshments

15.40 - 17.00 The Role and Future of Holding, Finance and IP Companies in International Tax Planning (continued)
Day 3

09.00 - 10.40  The Role of Permanent Establishments in International Tax Planning

  ▶ Latest updates following the MLI
  ▶ Latest case law developments around the world

10.40 - 11.00  Break – Refreshments

11.00 - 12.40  Latest Update on Transfer Pricing

  ▶ The role and future of transfer pricing in international tax planning
  ▶ New OECD projects, new case law, etc.

12.40 - 14.00  Lunch

14.00 - 15.20  Latest Update on Transfer Pricing (continued)

15.20 - 15.40  Break – Refreshments

15.40 - 17.00  Tax and Technology

  ▶ Transformation of tax function due to increased transparency
  ▶ Transfer pricing and tax technology