

IBFD Webinar

Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era

16 May 2019 – 17.00 (Amsterdam local time)

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Summary

This 1.5 to 2-hour webinar gives a practical and short overview of the changes to the permanent establishment concept under the OECD BEPS Project and the tax implications for corporates conducting cross-border business. The purpose of the webinar is to help practitioners identify, understand and address the permanent establishment risks related to their business operations in the post-BEPS era.

Please note: Registration for the live webinar will be closed in the morning one day prior to broadcast or when the maximum number of registrations has been reached. Webinars can be purchased by credit card only.

Client offer: 20% discount for [IBFD Membership](#) clients and 10% discount for [Global Tax Explorer \(Plus\)](#) clients.

Bulk discount: a 20% discount will be applied to registrations received for 5 people or more made in one order.

Overview and learning objectives

The first part of the webinar will explain the changes put forward by OECD BEPS Action 7 to the concept of permanent establishment (PE). Special attention will be given to:

- global supply chain/value chain structures, including warehousing, distribution centres and procurement offices/agents
- distribution, sales agents and entities, and local marketing and sales service providers
- businesses engaged in the construction industry

The webinar will include the implementation of the changes, together with country examples.

The third part of the webinar will provide the participants with a short overview of the measures related to the PE concept in connection to the ongoing discussions regarding the taxation of the digital economy.

The last part of the webinar is dedicated to profit attribution issues. The presenters will introduce participants to the OECD additional guidance on the matter as well as the surrounding controversies.

After the webinar, participants will be able to comprehend and address any practical challenges stemming from the latest updates related to the PE concept they encounter during their daily work.

Field of study

Taxes

16 May 2019 – 17.00 (Amsterdam local time)

Who should participate

The webinar is suitable for all tax professionals, including accountants, in-house tax personnel (e.g. directors, managers), lawyers, advisers, policymakers and government officials who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to permanent establishments in the post-BEPS era.

Course level and prerequisites

This is an upper intermediate-level webinar. Participants are expected to be familiar with the key concepts of permanent establishments and the practical problems related to them.

Advance preparation

Participation in this webinar does not require any preparation.

Interactive webinar - "Group Internet Based" (live webinar only)

To safeguard the interactive nature of the webinar, a limited number of participants will be accepted. Early registration is therefore recommended. 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 or complete short tests. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: 25 April 2019

On-demand webinar

On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation or assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months.

Continuing Professional Education

Many accrediting organizations will grant CPE credit(s) for an IBFD audio-visual broadcast. It is advisable, however, that you check with your accrediting body as to whether this applies only to live webinars or to on-demand webinars as well.

Webinar registration details

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

Agenda

- ▶ Setting the scene
 - ▶ the importance of the PE concept in tax structures
 - ▶ summary of OECD BEPS Action 7
- ▶ Implementation of the updated PE definition
 - ▶ the OECD 2017 Model Tax Convention and its Commentary
 - ▶ articles 12-15 of the Multilateral Instrument
 - ▶ country examples
- ▶ Permanent establishments and the taxation of the digital economy
 - ▶ significant economic presence proposal (EU and OECD)
 - ▶ unilateral measures
- ▶ Attribution of profits to permanent establishments post BEPS
 - ▶ OECD additional guidance
 - ▶ practical implications
- ▶ Closing