IBFD Webinar
Taxation of Capital Gains and Offshore Indirect Transfers

31 January 2019 – 17.00 (Amsterdam local time)
Summary
This approximately 1.5-hour webinar gives a practical and short overview of the background and tax considerations regarding offshore indirect transfers, with a specific focus on immovable property. The purpose of the webinar is to help practitioners identify, understand and address the risks related to offshore indirect transfers (OITs) in the post-BEPS era.

Please note: Registrations for the live webinar will be closed in the morning one day prior to broadcasting or when the maximum number of registrations has been reached. Webinars can be purchased by credit card only. If you register for a live webinar, your access will remain active for 12 months after the broadcast (in case you are unable to follow it live).

Client offer: a 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 five people or more made in one order.

Overview and learning objectives
The webinar includes a discussion of the taxation of capital gains under tax treaties, the concept of offshore indirect transfers and their role and importance in international tax structuring, the objectives pursued by MNEs in relation to OITs and the means to achieve those objectives. In addition, the responses from international tax policymakers, domestic tax administrations and courts, will also be discussed.

After following this webinar, participants will be able to:

- comprehend the tax treaty rules on the taxation of cross-border capital gains
- appreciate the purpose of OITs in international tax structuring
- identify tax risks related to OITs under domestic legislation and under tax treaties
- interpret and define the scope of the regulatory requirements and manage compliance with them
- apply the guidance laid down by tax administrations, courts and international organizations in the field of OITs

Field of study
Taxes
Who should participate
The webinar is suitable for all tax professionals, including in-house tax personnel (e.g. directors, managers), tax lawyers, tax advisers, policymakers and government officials who deal with cross-border transactions, structures or cases and who wish to understand the risks, challenges and controversies related to offshore indirect asset transfers in the post-BEPS era.

Course level and prerequisites
This is an upper intermediate-level webinar. Participants in this webinar are expected to be familiar with the key concepts underlying the capital gains article of tax treaties, specifically the tax treaty treatment of cross-border sales of immovable properties and shares.

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, only 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 to complete short tests. Participants who follow the live broadcast will also have access to the on-demand version for a further 12 months after the live date.

Date of live broadcast: 31 January 2019

On-demand webinar
On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation, nor do they offer the assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months from the date of registration and/or live broadcast.

Continuing Professional Education
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Webinar registration details
If you have any questions regarding following the webinar, technical requirements, and payments and cancellations, please consult our FAQ.

Agenda

- Introduction
- Context and background
  - taxation of capital gains under article 13 of the OECD and UN Model Tax Convention
- What is an offshore indirect transfer?
  - objectives pursued
  - allocation of taxing rights to OITs
- The impact of the OECD BEPS Project, the OECD Multilateral Instrument and the 2017 Update to the OECD/UN Model Tax Convention
- Specific examples from practice, rulings and court cases from
  - China
  - India
  - African countries
- Closing