IBFD Webinar

The Practical Impact of the Anti-Avoidance Measures in the OECD’s Multilateral Instrument (MLI) on International Tax Planning

18 January 2018 – 17.00 CET
Intro
This 1.5-hour webinar provides a short and practical summary of the most important anti-tax avoidance measures contained in the OECD Multilateral Instrument (MLI) and examines the impact of them on the most common international tax (planning) structures.

Overview and Learning Objectives
This webinar will provide an insight into how international tax planning may be impacted by the bilateral tax treaty changes aimed at preventing tax avoidance under the OECD’s Multilateral Instrument (MLI). The webinar will focus on the provisions that are specifically aimed at preventing tax avoidance and the transactions and arrangements these are intended to put a stop to. Consideration will also be given to what these provisions do not cover and how they interact with the non-treaty aspects of OECD BEPS.

The webinar will also address how the changes may interact with domestic anti-avoidance laws and look at relevant recent international tax cases. For the impact of the MLI on permanent establishments in general, see our webinar on “Permanent Establishment Risks in International Tax Planning and Structuring in the Post-BEPS Era”.

The webinar will give participants the necessary tools to review their own or their clients’ international transactions and arrangements, and to anticipate the impact of changed tax treaty conditions on them.

Field of Study
Taxes

Who Should Attend?
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 the anti-avoidance measures in the OECD MLI.

Course Level and Prerequisites
This is an intermediate-level webinar. Participants are expected to be familiar with the key concepts of tax treaties and international tax structures, and the practical problems related to them.

Advance Preparation
Participation to 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 to complete short tests. Participants will also have access to the on-demand version for a further 12 months from the live date.

**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.

**Agenda**

**Introduction**
- Introduction
- tax planning structures pre and post-BEPS
- Short introduction to the OECD MLI
  - modus operandi
  - signatories
  - state of play
- Poll question(s)
- Practical application and interpretation of selected articles of the OECD MLI
  - what the MLI means for:
    - hybrid mismatches
    - treaty shopping
    - dividend stripping
    - real estate structuring
    - low-taxed PEs
- Poll question(s)
- Closing