

IBFD Webinar **Global Tax Developments**

25 June 2019 – 15.15 (Amsterdam local time)

25 June 2019 – 15.15 (Amsterdam local time)

Summary

This 1.5 to 2-hour webinar focuses on selected key tax developments taking place at national, regional and global levels, and their implications for cross-border business activity. Some of these developments are likely to trigger copycat changes in other jurisdictions, so understanding what has already changed in one jurisdiction can be a useful prediction of changes elsewhere. Other developments may have a broader impact, in particular those at regional and global level.

Please note: Registrations to 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: 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 issues and developments addressed during the webinar are all informed by the governmental and political pressure to limit so-called aggressive tax planning. A general understanding of this trend, including the OECD's BEPS (Base Erosion and Profit Shifting) initiative, will be expected of participants.

The webinar will focus on two national tax reforms, one in the United States and the other in Switzerland, both of which may be seen as responses to the BEPS initiative, but in very different ways. The webinar kicks off with a review of economic substance and how this is driving international tax developments. A related focus is holding and finance companies, in particular recent developments in the European Union that may significantly affect these structures going forward. Finally, the webinar takes a look at actions aimed at increasing the tax take in market states, in particular affecting digital businesses, as well as the more fundamental reforms to the international tax system currently under consideration by the OECD.

After watching this webinar, participants, whether they represent businesses or their advisors, should have a clearer understanding of some of the key developments driving tax changes around the world, and be better placed to take the necessary steps to protect their tax position.

25 June 2019 – 15.15 (Amsterdam local time)

Field of study

Taxes

Who should participate

The webinar is suitable for all tax professionals, including accountants, in-house tax managers and directors, lawyers, advisers, policymakers and government officials who wish to have a better understanding of what is driving cross-border tax developments and their practical implications.

Course level and prerequisites

This is an upper intermediate-level webinar. Participants are expected to have a general understanding of international developments affecting so-called aggressive tax planning, including the OECD's BEPS initiative.

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

Date of live broadcast: 25 June 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 from the date of registration and/or live broadcast.

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 whether this applies only to live webinars or to on-demand webinars as well.

25 June 2019 – 15.15 (Amsterdam local time)

The International Bureau of Fiscal Documentation (IBFD) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have the final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org. NASBA possible CPE credits - 1.5, (only applicable to live webinar).

Webinar registration details

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

Agenda

- ▶ The importance of substance in cross-border tax planning
- ▶ Holding and finance companies: The changing landscape
- ▶ Swiss tax reform and interaction with US tax reform
- ▶ Digitalization and global tax reform