IBFD Webinar
Uncertain Tax Positions

18 July 2019 – 17.00 (Amsterdam local time)
Summary
This approximately 1.5-hour, intermediate-level webinar provides participants with an understanding of tax accounting and gives a practical overview of challenging issues in tax reporting and uncertain tax positions. The purpose of this webinar is to help practitioners identify, understand and address tax risks related to financial reporting in the post-BEPS era.

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
In response to public attention to corporate tax avoidance, tax authorities nowadays take a tougher look at the tax position of companies and implement more rules and reporting requirements. Given the fact that accounting standards keep evolving, changes in tax rules and their combined effects on accounting treatments are making tax practice more and more complex and challenging. Good examples can be seen in the identification and measurement of uncertain tax positions related to the change in definition of permanent establishments (PE) and related to the Multilateral Instrument (MLI) in the context of BEPS. It is therefore critical for tax professionals to have the most up-to-date technical knowledge of tax accounting and reporting.

After following this webinar, participants will be able to:
- understand the definition of an uncertain tax position
- appreciate the context and background of the current discussions related to uncertain tax positions
- compare the guidance related to uncertain tax positions under IFRS and US GAAP
- identify and analyse uncertain tax positions related to the potential impact of BEPS (Base Erosion and Profit Shifting) Action 7 (PE) and Action 15 (MLI), and State aid proceedings

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 tax accounting.

Course level and prerequisites
This is an intermediate-level webinar. Participants are expected to have a general understanding of tax accounting and international taxation, 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: 18 July 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.

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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

► What are uncertain tax positions?
► IFRIC 23: uncertain tax positions under IFRS
► IFRS versus US GAAP: IFRIC 23 versus FIN 48
► BEPS: MLI and PE
► State aid and financial accounting