

IBFD Webinar

The Role and Future of Holding, Finance and IP Companies in International Tax Planning

14 March 2019 – 17.00 (Amsterdam local time)

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Summary

This approximately 1.5-hour webinar aims to select and explain in detail the most important considerations in setting up and managing tax-efficient holding, finance and IP company structures in the era of OECD BEPS, MLI and EU ATAD.

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 expert panel will equally contemplate the objectives pursued by holding, finance and IP companies and the remaining opportunities for them following the implementation of OECD BEPS, MLI and EU ATAD. In addition, the experts will explain the impact of other domestic and international legislative and regulatory developments as well as court cases concerning these companies. Since the tax structures will be graphically displayed, the webinar helps practitioners to easily conceptualize the core tax planning ideas MNEs have in utilizing holdings, finance and IP companies and the potential risks they face in implementing them in the future.

After following this webinar, participants will be able to:

- comprehend the role of holding, finance and IP companies in tax planning
- apprehend the different tax and non-tax considerations in using these companies
- understand the tax policy responses from tax administrations and international organizations
- appreciate the main challenges in tax structuring following OECD BEPS, MLI and EU ATAD
- identify potential opportunities and risks for holdings in the future

Field of study

Taxes

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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 wish to understand the practical aspects of international structuring involving holding, IP and finance companies.

Course level and prerequisites

This is an upper intermediate-level webinar and participants are expected to be familiar with the key concepts of holdings, IP and finance companies and the main provisions of OECD BEPS, MLI and EU ATAD.

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

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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
 - ▶ the role and importance of holding, IP and finance companies in international taxation
 - ▶ objectives pursued (tax and non-tax issues in locating, establishing and managing them)
 - ▶ tax planning considerations (conduit and treaty shopping structures, withholding taxes, double tax relief, back-to-back structures, TP issues, obtaining a ruling or APA)
- ▶ The impact of OECD BEPS, MLI and EU ATAD on common international tax structures using holding, IP and finance companies
 - ▶ key anti-avoidance measures: e.g. CFC, interest deductibility limitations, PPT and LOB
 - ▶ how to avoid or comply with them
- ▶ Recent domestic and international developments
 - ▶ domestic anti-abuse measures
 - ▶ tax treaty and ECJ case law
- ▶ Core risks and opportunities in the future
- ▶ Closing