IBFD Webinar
2017 Update to the OECD and UN Model Tax Conventions

21 February 2019 – 17.00 (Amsterdam local time)
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Summary
This approximately 1.5-hour webinar gives a high-level overview of the 2017 update to the OECD and the UN Model Tax Conventions, providing a short and practical guidance for tax practitioners about the latest changes made to the key provisions of the two Models. It specifically highlights those areas which need practitioners’ attention, covering both BEPS-driven and other modifications such as the new article on fees for technical services.

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
This webinar aims to give a practical overview for tax practitioners about the latest changes to the two models. It begins with briefly explaining the function of the two models in international taxation and highlighting the key differences in the articles, before it moves on to elaborately compare the changes made to them recently including the new permanent establishment definition, the addition of the new article 12A to the UN Model, as well as the lesser-known amendments in the Models such as articles 3, 4, 10, 13 and 23.

After following this webinar, participants will be able to:
--- comprehend the role of the two models in tax treaty interpretations
--- apprehend the different policy considerations pursued by the models
--- compare the two Models and highlight the key differences
--- appreciate the main changes made to them in 2017
--- identify tax risks related to the recent amendments

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 wish to understand the context, background and risks related to the 2017 update to the OECD and the UN Models.

Course level and prerequisites
This is an intermediate-level webinar and participants are expected to be familiar with the key concepts of tax treaties.

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: 21 February 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

► Introduction
► Context and background
  ► the role and importance of the OECD and UN Models in international taxation
► Key tax policy considerations
  ► objectives pursued
  ► differences in allocation of taxing rights
► The 2017 Update to the OECD and UN Models
  ► overview
  ► specific examples from selected articles such as articles 3, 4, 5, 10, 12A, 13 and 23
  ► BEPS and non-BEPS considerations
► Closing