IBFD Webinar
Ensuring Beneficial Ownership Status

16 January 2020 – 17.00 (Amsterdam local time)
Webinar: Ensuring Beneficial Ownership Status

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Summary
This 1.5-hour webinar focuses on the latest regulatory and case law developments concerning the concept of beneficial ownership of cross-border income.

Overview and learning objectives
During this live webinar, participants will:

- learn about the objective and importance of the concept for cross-border tax structures
- appreciate the changes introduced by the 2014 OECD Model and Commentary concerning beneficial ownership provisions under tax treaties
- comprehend the diverse, unique solutions states propose and the risks these re-interpretations of the traditional concept of beneficial ownership represent
- contrast the different solutions
- appreciate the ways MNEs can ensure compliance with the various interpretations
- understand the practical implications of recent court cases concerning the notion of beneficial ownership from around the globe

Who should participate
The webinar is suitable for all tax professionals, including in-house tax managers and directors, tax lawyers, advisers, policymakers and government officials who wish to obtain the latest information on the beneficial ownership concept.

Course level and prerequisites
This is an intermediate-level webinar. Participants are expected to have a good understanding of international tax law, especially tax treaties.

Advance preparation
Participation in this webinar does not require any preparation.
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Interactive webinar – “Group Internet Based” (live webinar only)
To safeguard the interactive nature of the webinar, a limited number of participants will be accepted. 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 recorded version for a further 12 months from the live date.
Date of live broadcast: 16 January 2020

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.

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Agenda

► Short introduction to the beneficial ownership concept
► The impact of the 2014 OECD Model and Commentary
► Latest regulatory provisions concerning the beneficial ownership concept
► What do court cases tell about the right interpretation?
► Closing