IBFD Webinar
Transfer Pricing and Value Chain Restructuring

27 February 2020 – 17.00 (Amsterdam local time)
Summary
This 1-hour webinar gives a practical and short overview of the key features of the main drivers for business restructurings and a tax-effective value chain. The purpose of the webinar is to help practitioners identify, understand and address the main transfer pricing risks of business restructurings in light of the OECD Transfer Pricing Guidelines.

Important to note: 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). Registrations for the live webinar will be closed in the morning, 1 day prior to broadcast.

Client offer: Included in the subscription package 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
Topics to be discussed during this webinar are the key concepts of value chain restructuring, the business and tax drivers of tax-efficient value chains and the most common types of business restructurings. Through practical examples, the instructors will explain the transfer pricing exercise related to business restructurings and its importance in this respect. The participants will be guided through the comparison between pre-BEPS and post-BEPS OECD Transfer Pricing Guidelines and learn why substance is of such great importance for business restructurings.

After following this webinar, participants will be able to:

- recognize the most common types of business restructuring and identify the fundamentals of a tax-efficient global value chain structure
- appreciate the key elements of an effective value chain restructuring from a business, operations and tax perspective
- build an analytical framework for approaching and controlling the transfer pricing risks related to value chain restructuring
- understand key issues, such as the recognition or non-recognition of a restructuring, the arm’s length compensations for transfers and the remuneration of restructured entities
Webinar: Transfer Pricing and Value Chain Restructuring

27 February 2020 – 17.00 (Amsterdam local time)

Field of study
Taxes

Who should participate
The webinar is suitable for all tax professionals, including accountants, in-house tax personnel (e.g. directors or managers), lawyers, advisers, policymakers and government officials who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to transfer pricing and value chain restructuring.

Course level and prerequisites
This is an upper intermediate-level webinar. Participants in this webinar are expected to be familiar with the key concepts of transfer pricing and business restructuring, and the practical problems related to them.

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: 27 February 2020

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.

© 2020 IBFD • All course material of the IBFD is copyright protected and it is not permitted to record, reproduce or distribute any part of the courses or related material.
Webinar: Transfer Pricing and Value Chain Restructuring

27 February 2020 – 17.00 (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. Participants that follow the live webinar can claim 1 CPE credit, while those following the on-demand version cannot claim the credits.

Webinar registration details
If you have any questions about following the webinar, technical requirements, or payments and cancellations, please consult our FAQ.

Agenda

- Fundamentals of supply chain restructuring
- Drivers of tax-efficient value chains
- Most common types of business models/restructurings
- Transfer pricing aspects of business restructurings
  - OECD Transfer Pricing Guidelines on Business Restructuring and the BEPS Project