IBFD Webinar
A New Tax Avoidance Rule for the EU?

19 September 2019 – 17.00 (Amsterdam local time)
Summary
This webinar will focus on two sets of recent Court of Justice of the European Union (ECJ) decisions on tax avoidance involving Danish withholding tax, commonly referred to as the Danish Beneficial Ownership Cases. The aim of the webinar is to help practitioners understand the background of the cases, the technical issues at hand and the practical implications going forward. The webinar is expected to last approximately 1.5 hours.

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 February 2019, the ECJ issued a number of groundbreaking decisions concerning exemptions from Danish interest and dividend withholding taxes under EU directives (Joined Cases C-115/16, C-118/16, C-119/16 and C-299/16; and Joined Cases C-116/16 and 117/16). The cases involved international investment structures that are far from unique and could, therefore, impact similar structures in other EU Member States. They also deal with some key aspects of EU law, including the beneficial owner concept, the general EU abuse doctrine and the free movement principles. This webinar will critically address the ECJ’s reasoning and consider the practical implications of its decisions on this kind of structure going forward, as well as the broader implications for applying EU and domestic anti-avoidance legislation and possibly even tax treaties.

After following this webinar, participants will be able to:
- understand the background and the main technical issues in the Danish Beneficial Ownership Cases;
- evaluate the possible implications of the decisions for similar investment structures in the European Union; and
- anticipate the possible impact of the decisions on anti-avoidance rules under EU law and tax treaties.
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Field of study
Taxes

Who should participate
This webinar is suitable for all tax professionals, including in-house tax personnel (e.g. directors, managers), lawyers, advisers, policymakers and government officials who deal with cross-border transactions, structures or cases and wish to understand the key issues and the future impact of the Danish Beneficial Ownership Cases.

Course level and prerequisites
This is an upper intermediate-level webinar. Participants in this webinar are expected to be familiar with key concepts of international taxation and EU tax law.

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: 19 September 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

▶ Danish Beneficial Ownership Cases – A new anti-avoidance rule for the EU: A critical discussion