IBFD Webinar
Rewriting International Taxation and Transfer Pricing: Pillar One and Pillar Two

21 November 2019 – 15.00 (Amsterdam local time)
Summary
This 1.5-hour webinar focuses on the latest developments concerning the Pillar One and Pillar Two proposals from the OECD/BEPS Inclusive Framework (IF), which are said to redesign the currently known international tax and transfer pricing system.

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

- find out about the latest solutions the OECD/BEPS IF proposed under Pillar One and Pillar Two of BEPS Action 1
- come to comprehend the new nexus requirements
- learn to appreciate the ways profits will be attributed to the market jurisdictions under the latest rules
- discover the practical implications of the Pillar Two global anti-base erosion proposal (income inclusion and tax on base eroding payments)
- gain the skills to contrast the new solutions with the current international tax and transfer pricing regulations.

After this webinar, participants will have a clearer understanding of the key risks the proposals mean for their operational and business models as well as tax position. In addition, they will be able to suggest different ways of addressing and mitigating their exposure to the new rules.

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 have a better understanding of how the new Pillar One and Pillar Two solutions affect the tax position of MNEs.

Course level and prerequisites
This is an upper intermediate-level webinar. Participants are expected to have a good understanding of international tax law and transfer pricing.

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. 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: 21 November 2019

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 update on the 2018 and 2019 developments concerning OECD BEPS Action 1
► Critical analysis of the Secretariat proposal for a “Unified Approach” under Pillar One including
  ► scope: which companies and business models are affected?
  ► nexus: new criteria for taxation in market jurisdictions
  ► profit attribution rules: how to reconcile the new rules with the existing TP framework
  ► relief from double taxation
  ► implementation
► Critical analysis of Pillar Two – Global anti-base erosion mechanism
  ► income inclusion rule
  ► tax on base-eroding payments
  ► rule coordination, simplification, thresholds and compatibility with international obligations
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- Practical examples
- What is the impact of the new proposals?
- Potential controversies and risks
- Stakeholders’ input
- Closing