IBFD Webinar
EU Anti-Tax Avoidance Directive (ATAD) Alert

26 July 2018 – 17.00 CET
Summary
From 2019 onwards, the dynamics of the European tax scenery will be shaped by the new EU Anti-Tax Avoidance Directive (ATAD). Businesses have no more than a few months to be fully ready for the new dawn of EU taxation.

This approximately 1.5-hour webinar will help tax professionals to assess their readiness concerning the implications of the impending implementation of the ATAD. The webinar will focus on what the new provisions mean for, among others, common European business models, tax structures and financing operations. The webinar will equally cover EU inbound and outbound structures. Attention will be paid to the various implementation deadlines and the way EU Member States (such as Belgium, France, Germany, Italy, Luxembourg and the Netherlands) transpose the Directive into their domestic laws. The webinar will deal with the key challenges that the new controlled foreign company (CFC), exit tax, interest limitation, anti-hybrid and general anti-abuse rule (GAAR) provisions represent for corporates and the ways they might address these challenges.

Please note: Registrations to the live webinar will be closed at noon (12.00 CET) one day prior to broadcast and/or when the maximum number of registrations has been reached. Webinars can only be purchased by credit card. 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 will give a practical overview of the most important provisions of the EU ATAD and the current state of play regarding its implementation. Since the different measures of the Directive will be effective at various dates, the presenters will specifically cover the implementation deadlines.

Special attention will be given to questions of businesses conducting cross-border operations from or into the European Union, such as: (1) what are the imminent consequences of the ATAD? (2) what are the steps corporations can take to proactively align their position with the Directive? (3) how do the different EU Member States (major and smaller economies) implement the Directive?

After following this webinar, participants will be able to:
- Identify tax risks after EU ATAD
- Interpret the different provisions of the Directive
- Compare the various ways EU Member States transpose the Directive into their domestic laws
Field of study
Taxes

Who should participate?
The webinar is suitable for all tax professionals, including accountants, in-house tax personnel (e.g. directors, managers), lawyers and tax advisers, who deal with cross-border transactions, structures or cases related to the European Union and who wish to understand the risks, challenges and controversies related to European inbound and outbound investments.

Course level and prerequisites
This is an intermediate-level webinar. Participants taking this course are expected to be aware of the common international tax planning techniques and the practical problems related to them as well as the fundamentals of the European Union’s legal and tax system.

Advance preparation
Participation to 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 will also have access to the on-demand version for a further 12 months from the live date.
Date of live broadcast: 26 July 2018

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.

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 equally to on-demand webinars.
Webinar registration details:
If you have any questions regarding following the webinar, technical requirements, and payments and cancellations, please consult our FAQ.

Agenda

- Setting the scene
  - current EU tax developments
- Brief overview of the EU ATAD
  - structure, main provisions, entry into force, effective dates
- In-depth analysis of ATAD measures
  - interest deductibility limitation
    - comparison with BEPS Action 4 recommendations
    - contrast with new US interest deductibility limitations
    - calculations and examples
    - carve-outs
    - impact on financing solutions
  - exit taxation
    - residence, business and asset migration and the exit tax
    - pre-ATAD European developments
    - recent EU case law on exit taxation
  - GAAR
    - ATAD GAAR vs. MLI principal purpose test
    - complying with directive, treaty and domestic law-based general anti-abuse measures
- CFC rules
  - different variations of the measure
  - affected corporates, PEs
  - targeted income classes and transactions
  - calculations for income and control
- Hybrid mismatches
- Practical considerations
  - what does ATAD mean for common structures and business models?
  - impact on non-EU businesses
- Examples of implementation from different EU jurisdictions
- Closing