IBFD Webinar

DAC6: EU Mandatory Disclosure Rules – A New Level of Transparency

20 May 2020 – 15.00 (Amsterdam local time)
Summary
This approximate 1-hour interactive webinar focuses on the new obligations imposed on advisers and other professionals to report certain cross-border tax arrangements to tax authorities in the European Union. The webinar will not only explain in a practical way how to comply with the mandatory disclosure rules but also discuss the implications of these rules on the everyday work of professionals and on the commonly used tax structures in Europe. Special attention will be given to cases where the new rules might affect non-EU tax professionals as well as in-house tax teams.

Learning objectives
After following this webinar, you will be able to:

- understand the scope of the reporting obligations, specifically
  - reportable tax schemes
  - the group of tax advisers and other intermediaries subject to the reporting obligation
  - deadlines and other procedural rules
  - cases in which the reporting obligation shifts to businesses and their in-house tax team
  - implications of the exchange of information among tax authorities
- appreciate the risks of non-compliance
- gain knowledge about possible exemptions
- understand the practical implications of the reporting obligations and the impact on your work
- evaluate possible strategies to comply with the new obligations

Field of study
Taxes

Who should participate
The webinar is suitable for all tax professionals, but mainly for tax advisers and other professionals who deal with cross-border transactions, structures or cases and wish to understand the risks the new reporting obligations create for them in Europe. In-house tax professionals and non-EU intermediaries are also recommended to join to learn about their obligations.

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.

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. Participants will also have access to the on-demand recorded version for a further 12 months from the live date.

Date of live broadcast: 20 May 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.

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.

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

Agenda
- Snapshot of the mandatory disclosure regime
- Hallmarks of reportable cross-border arrangements
- Interpretation of the main benefit test (MBT)
- Navigating between penalties
- How to manage reporting obligations in practice
- How should intermediaries and taxpayers prepare?