



IBFD Webinar

Practical Tax Treaty

Application Post-BEPS

23 July 2020 – 15.00 (Amsterdam local time)

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Summary

The webinar Practical Tax Treaty Application Post-BEPS looks at a number of key aspects that should be considered when claiming treaty benefits. The first element that will be discussed is who is entitled to access a tax treaty with attention to residence issues, the saving clause, the new corporate tiebreaker rule and limitation-on-benefits provisions. Once a person is entitled to access the tax treaty, the second element to look at is whether the person is entitled to the treaty benefits in question. The webinar will look at several anti-abuse provisions, such as beneficial ownership, the principal purpose test, the anti-splitting-up of contracts and anti-fragmentation rules for permanent establishments, and the provision against dividend stripping. Thirdly, and finally, the webinar will address some examples where the characterization of income is different in the source state and in the residence state and analyse which solutions are possible to ensure that double taxation is effectively prevented.

Learning objectives

Topics to be discussed in this webinar include the rules included in tax treaties on who may apply tax treaties, when treaty benefits may be denied and what to do in cases of income characterization mismatches.

After following this webinar, participants will be able to:

- determine what the tax treaty requirements are in relation to the issue of treaty access;
- understand the saving clause and the new corporate tiebreaker rules;
- apply the limitation-on-benefits tests;
- interpret the beneficial ownership concept;
- apply the principal purpose test (general anti-avoidance rule (GAAR)) and some specific anti-avoidance rules (SAARs); and
- understand the options in the case of a mismatch relating to the characterization of income.

Field of study

Taxes

Who should participate

The webinar is suitable for all tax professionals, including accountants, in-house tax personnel (e.g. directors and managers), lawyers and tax advisers who deal with cross-border transactions, structures or cases and wish to understand the risks, challenges and controversies related to tax treaty application in the post-BEPS world.

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Course level and prerequisites

This is an intermediate-level webinar. Participants are expected to have a good understanding of international 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 will also have access to the on-demand version for a further 12 months from the live date.

On-demand webinar

On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation or the 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 continuing professional education (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 regarding following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

Agenda

- ▶ Treaty Access
 - ▶ Residence
 - ▶ Savings clause
 - ▶ Corporate tiebreaker rule
 - ▶ Limitation on benefits
- ▶ Treaty Benefits
 - ▶ Beneficial ownership
 - ▶ Principal purpose test
 - ▶ Anti-splitting-up of contracts rule
 - ▶ Anti-fragmentation rule
 - ▶ Dividend stripping
- ▶ Characterization of income
- ▶ Closing