

OECD action plan against BEPS

During 4 evening sessions (25 february, 3 march, 10 march and 17 march 2016) ATA will discuss the OECD action plan against Base Erosion and Profit Shifting (BEPS).

What does the plan contain? What are the different action points?

What does this mean for Belgium?

What does this mean for Belgian companies?

What measures do companies have to undertake already?

The action plan will also be critically analysed.

Every evening session will take place from 18h until 20h30.

Permanent establishment: thursday, 25 february 2016

Introduction – Prof. dr. Bruno Peeters (UAntwerp, Antwerp Tax Academy)

Speaker - Prof. dr. Tim Wustenberghs (Laga, UAntwerp, Antwerp Tax Academy)

Disputant - Prof. dr. Eric C.C.M. Kemmeren (UTilburg)

Action point 7 aims for an adjustment of the definition of the concept "permanent establishment". The OECD wants to counter situations in which a permanent establishment in the source state is artificially evaded to avoid taxation in that state (e.g. through commissioner-structures, splitting up of contracts or activities etc.).

In this evening session, this action point will be thoroughly dissected and explained and the consequences thereof for Belgium and Belgian companies will be critically analysed.

Transfer pricing: donderdag, 3 march 2016

Introduction – Prof. dr. Bruno Peeters (UAntwerp, Antwerp Tax Academy)

Speaker - Prof. dr. Patrick Cauwenbergh (Deloitte, UAntwerp, Antwerp Tax Academy)

Disputant – Prof. Dirk Van Stappen (KPMG, UAntwerp, Antwerp Tax Academy)

Action points 8, 9 and 10 aim at rethinking the transfer pricing regulation in such a way that companies will be taxed where value is created. The OECD wants to counter the shifting of profits by (re)allocating intellectual property rights, risks and capital within a group. Also the requirements on transfer pricing documentation (action point 13) and the procedure of mutual consultation (action point 14), will be discussed.

In this evening session, these action points will be thoroughly dissected and explained and the consequences thereof for Belgium and Belgian companies will be critically analysed.

Harmful tax practices, state aid and anti-abuse clauses: donderdag, 10 maart 2016

Introduction – Prof. dr. Bruno Peeters (UAntwerp, Antwerp Tax Academy)

Speaker - Prof. dr. Anne Van de Vijver (UAntwerp, Antwerp Tax Academy, Tiberghien)

Disputant – Mr. Stefaan De Baets (Senior Counsel PwC, former advisor Transfer Pricing OECD)

Action point 5 aims to reduce harmful tax practices through the exchange of rulings and by imposing a substance requirement as a condition for favourable tax regimes, e.g. for patent income. The actions of the European Commission in the area of state aid connect to this action point. Action point

6 aims at battling treaty abuse by adapting the treaties and internal law in such a way that situations of (double) non-taxation are prevented.

Exchange of information, transparency: thursday, 17 march 2016

Introduction – Prof. dr. Bruno Peeters (UAntwerp, Antwerp Tax Academy)

Speaker - Prof. dr. Ilse De Troyer (KULeuven, UAntwerpen)

Disputant – Prof. dr. Bart Peeters (UGent, UAntwerpen)

Action point 12 targets regulation concerning the compulsory reporting by companies of their own aggressive tax planning structures. Additionally several instruments exist which lead to the exchange of information in tax matters, also following initiatives of the OECD and the EU.

Timing of all 4 evening sessions:

18h: Reception with sandwiches

18h30-18h45: introduction

18h45-20h: speaker (and public)

20h-20h30: disputant (and public)

Price

4 evenings: 480 EUR

1 evening: 140 EUR

Accreditation

The IAB has accredited each of the sessions for 2,5 hours of permanent schooling.