



United  
Nations



# Workshop on Intermediate / Advanced Tax Treaty Topics: Beneficial Ownership

(Part II)

The United Nations, in collaboration with the International Bureau for Fiscal Documentation (IBFD), will present a virtual capacity-building workshop on the Concept of Beneficial Ownership in Tax Treaties (Part II). Invitees will be those who previously participated in Part I of the workshop. Part II will focus on the application of the beneficial ownership rule to collective investment vehicles and pension funds and the interaction of the beneficial ownership rule with the principal purpose test and other treaty anti-abuse rules. The workshop will consist of the presentation of case studies and discussion by the participants in plenary and breakout sessions. Discussions will allow tax officials to express their views based on their experiences in dealing with such issues in their own countries and to test those against their peers' views as part of developing a community of practice.

2 August 2022 | Virtual



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