

UTA Accounting CPE Day - August 6, 2020

# **BEPS the Next Phase: Pillar One and Pillar Two Learning Objectives Speaker – Bill Seeger**

1. Understand the fifteen (15) BEPS articles, especially Article 1 and Articles 8-10
2. Understand Country by Country reporting and additional Transfer Pricing Compliance requirements under BEPS
3. Understand the Digital Tax Revolution and the undermining of the Arm's Length Standard
4. Understand the new Taxing right under Pillar one
5. Understand how Pillar one erodes Arm's Length Standard as the basis for International Taxation
6. Understand the relationship between Pillar Two, GILTI and BEAT