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Structuring International Real Estate

Real Estate Strategies and Tax Issues

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The logo for tpa, consisting of the lowercase letters "tpa" in a white, handwritten-style script font.

General

BEPS Action Plan and Impact on Real Estate Tax Strategies

Issue: Based on the OECD BEPS initiative and the EU Directive against Tax Abuse (ATAD) common tax optimization techniques need to be reviewed. The table below highlights the items with direct and highest relevance to Real Estate investments

Modification of Transfer Pricing Guidelines	Conversion to National Law	MLI / Model Tax Convention	Other
	<p>CFC rules (#3) [ATAD]</p>	<p>Hybrid mismatches (#2) [ATAD]</p>	<p>Digital Economy (#1)</p>
<p>Interest deductions (#4) [ATAD]</p>			<p>Harmful tax practices (#5)</p>
<p>TP aspects of intangibles (#8)</p>	<p>Preventing tax treaty abuse (#6) [ATAD]</p>		<p>Methodologies and data analysis (#11)</p>
<p>TP/ risk and capital (#9)</p>	<p>Disclosure rules (#12)</p>	<p>Avoidance of PE status (#7)</p>	<p>Multilateral Instrument (#15)</p>
<p>TP/ high risk transactions (#10)</p>	<p>Exit Taxation – [ATAD]</p>	<p>Dispute resolution (#14)</p>	
<p>TP Documentation/ CbCR (#13)</p>			