

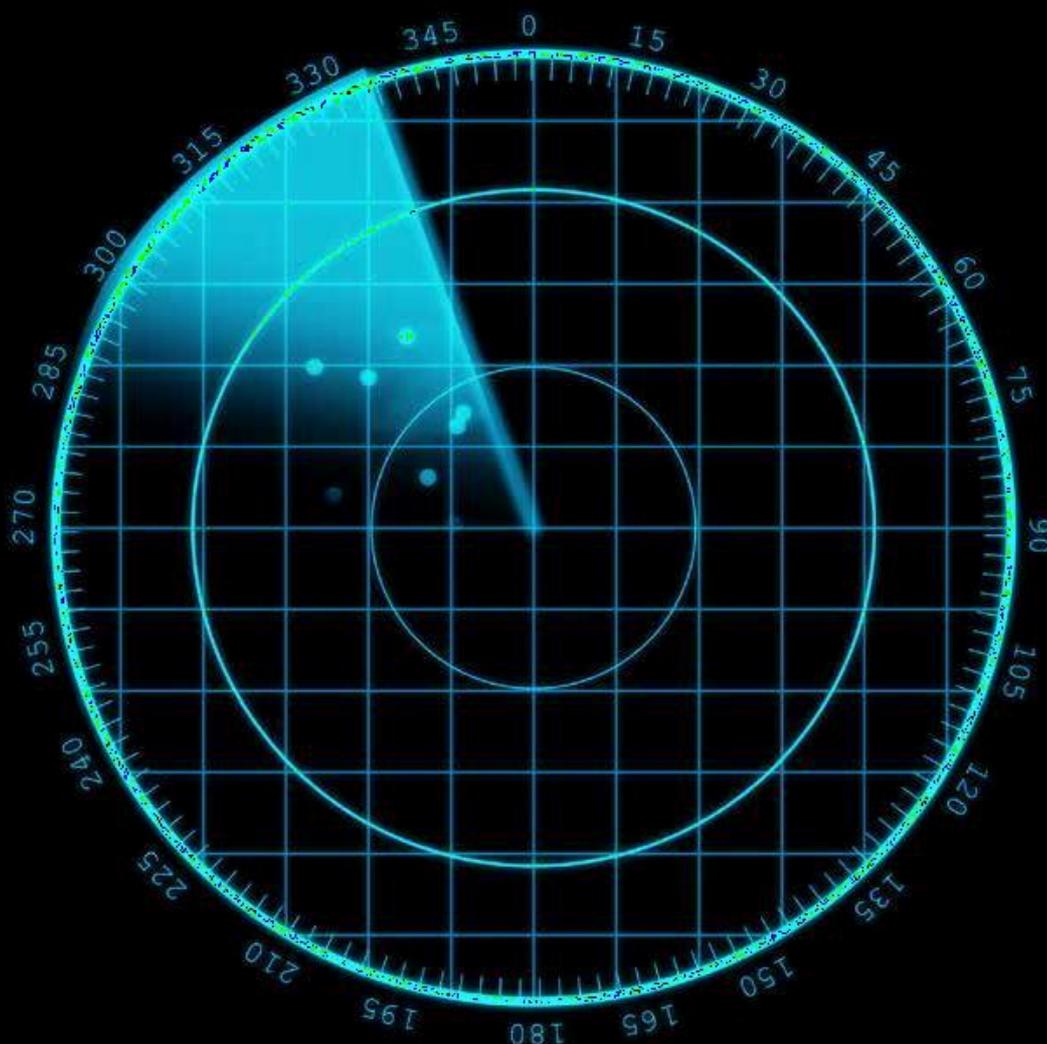
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## LearningSolutions

by Deloitte

# Practical Tax Considerations for Outbound Investments

10 November 2022 | 10am – 12:30pm | 2.5 CPE Hours



## Target Audience

Tax professionals (tax managers, tax advisors), CFOs, Finance managers

## Delivery Mode

Live Webinar

## Facilitator/s

**Larry Choon Pin Low**  
Executive Director |  
DTS Business Tax

## Course Fee

SGD 187.25  
(incl. GST)

**Duration**  
2.5 CPE Hours

## Introduction

With globalization and an increasingly connected world, many investment professionals, Finance and tax professionals are faced with various factors and considerations that they need to grapple with when contemplating to make any outbound investments from Singapore. These considerations include, among others, tax issues and exposure which may significantly reduce the after-tax return from an investment, if not properly managed.

This 2.5 hours seminar focuses on providing an overview of the various tax issues and considerations that should be taken into account when contemplating any outbound investments from Singapore, given that tax could become a cost that may significantly impact the net returns that may be derived from their investments. Topics to be covered include pre-investment considerations, structuring of investments, profit repatriation, use of Singapore tax treaty network and implications arising from OECD Base Erosion Profits Shifting (BEPS) adoption and global tax reform.



## Course Outline

Outline of Seminar:

- Overview of the various stages of making an outbound investment
- Common tax issues and considerations arising during each stage of the investment
- Tax mitigation strategies to manage any tax exposure arising from each stage of the investment, including the use of Mergers and Acquisitions Tax Scheme.
- Use of tax treaties, general qualifying conditions and benefits
- High level discussion on the implications of BEPS surrounding tax treaty applications, and global tax reforms



## Learning Objectives

- Understand the various stages of making an outbound investment under an investment life cycle
- Appreciate the various tax issues and considerations during each stage of the investment, including at source, during the holding period, and upon future exit
- Tax mitigation strategies to manage any tax exposure during each stage of the investment
- Understand the use of tax treaties and the high level implications of BEPS on tax treaty application
- High level discussion on the implications of OECD global tax reforms on outbound investments

# Registration

(Closing date: 3 days before the commencement of the course)

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**Option 1:** Receive **20%** off total course fee when you select 3 or more courses

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## Note

1. Full payment should be made 3 days prior to the seminar and/or webinar.
2. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
3. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
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5. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
6. All fees are inclusive of 7% GST and materials.
7. By submitting the registration, you agree to receive emails of reports, articles, event invitations and other information related to Deloitte products and services. You understand you may unsubscribe at any time by clicking the link included in the emails.
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