

**2:00PM – 4:00PM**

**Ensuring Treaty Eligibility: Navigating "Limitation on Benefits" and Similar Anti-Treaty Shopping Provisions in Tax Treaties E B**

This program will address the "limitation on benefits" article that is now a standard part of US tax treaties and similar anti-shopping provisions included in some non-US treaties. We will discuss the various programs of LOB article in different US treaties, how those LOB articles are being applied by US and foreign governments, and how to ensure treaty eligibility under the different LOB articles. The program will also address anti-shopping rules under internal law and their interplay with treaty rules.

*Moderator:* David Shapiro, Dechert LLP, Philadelphia, PA

*Sponsored By:* US Activities of Foreigners & Tax Treaties and Foreign Lawyers Forum