



UNIVERSITY OF AMSTERDAM

Amsterdam Centre for Tax Law



10th GREIT Annual Conference

EU BEPS; Fiscal transparency, Protection of Taxpayer Rights and State Aid

Applications

For applications, please submit the application form under 'events' on www.actl.uva.nl/news-events

Venue

Thursday 17 September 2015

Meijburg & Co
Meijburg Paviljoen
Laan van Langerhuize 9
1186 DS Amstelveen

Friday 18 September 2015

De Industriële Groote Club
"Groote zaal" - second floor
Dam square 27
(next to Gassan Diamonds)
1012 JS Amsterdam
www.igc.nl

Amsterdam | 17-18 September 2015

Speakers/Moderators

Dr Paolo Arginelli (IBFD)

Prof. Dr Cécile Brokelind (Lund University)

Prof. Dr Irene Burgers (Groningen University)

Prof. Tsilly Dagan (Bar-LLan University)

Prof. Dr Ana Paula Dourado (University of Lisbon)

Fred van Horzen (Meijburg & Co)

Vinod Kalloe (Meijburg & Co)

Prof Dr Raymond Luja (Maastricht University/Loyens & Loeff)

Richard Lyal (European Commission)

Prof. Guglielmo Maisto (Maisto)

Prof. Dr Otto Marres (ACTL/KPMG Meijburg & Co)

Prof. Dr Pasquale Pistone (IBFD/WU Vienna)

Dr Eric Poelmann (ACTL/Dutch tax administration)

Dr Mario Tenore (Maisto)

Prof. Dr Frans Vanistendael (Leuven University)

Prof. Dr Peter Wattel (ACTL/Supreme Court Netherlands)

Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

Prof. Dr Stef van Weeghel (ACTL/PwC)

Dr Maarten de Wilde (ACTL/Erasmus University/Loyens & Loeff)

Group for Research on European and International Taxation
(GREIT)

sponsored by

LOYENS & LOEFF



Meijburg & Co
Belastingadviseurs

European Union law and the building of global supranational tax law: a two way flow of concepts and categories

How does European international tax law face the challenges of the establishment of global supranational tax law? With the publication of the EU Action Plan 'Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action' it is clear that European Law will influence International tax law and the BEPS discussion (also called the establishment of 'global supranational tax law'). On the other hand will the BEPS discussion influence the way European Tax Law will be interpreted and established.

The two ways International tax law and European Law influences each other and will or will not bring forward a global supranational tax law will be discussed during this seminar.

Day one focuses on the framework of multilateralism within which global supranational tax law is blossoming, addressing not only how this impacts tax sovereignty and the sources of law, but also two topical sessions on BEPS and fiscal transparency.

Day two looks at the flow from European Union law towards global supranational tax law, taking into account the protection of rights, free competition and the rationale of State aids, also with an emphasis on a new framework for tax incentives (which looks at tax reductions in line with a corresponding impact on the expenditure side) on a global basis.

Topics that will be discussed:

- the new standard for fiscal transparency
- the new EU GAAR rules in the parent-subsidiary directive
- the influence of State aid on the at arm's length principle
- the influence of the Code of Conduct group on the BEPS-discussion
- the future of patent boxes
- the protection of taxpayers rights
- the coming multilateral BEPS convention
- and more.

**Qualifies for (maximum)
12 PE-hours of the NOB**

Programme

Day one

From international tax law to European Union law

08.40-09.00 Greit is 10! Opening by the four founding members of GREIT

09.00-10.30 Session one - Tax sovereignty in the era of tax multilateralism

09.00-09.15 General remarks by the session moderator: Prof. Dr Ana Paula Dourado (University of Lisbon)

09.15-09.45 Form and substance of national tax sovereignty in the era of international tax standards
Speaker: Prof. Dr Pasquale Pistone (IBFD/WU Vienna)

09.45-10.15 International Tax Coordination: Shifting from the Countries Policies to Multilateralism
Speaker: Prof. Tsilly Dagan (Bar-LLan University)

10.15-10.30 Debate

10.30-11.00 *Coffee break*

11.00-13.00 Session two - The sources of law

11.00-11.15 General remarks by the session moderator: Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)

11.15-11.45 The long march towards the establishment of customary international tax law
Speaker: Prof. Guglielmo Maisto (Maisto)

11.45-12.15 Does EU law import foreign law into domestic tax law
Speaker: Prof. Dr Cécile Brokelind (Lund University)

12.15-12.30 The important influence of the EU Code of Conduct group on the forthcoming EU BEPS proposals
Speaker: Vinod Kalloe (Meijburg & Co)

12.30-13.00 Debate

13.00-14.00 *Lunch break*

14.00-15.30 Session three - Fiscal transparency

14.00-14.15 General remarks by the moderator: Prof. Dr Pasquale Pistone (IBFD/WU Vienna)

14.15-14.45 Building up an international tax standard for fiscal transparency
Speaker: Prof. Dr Ana Paula Dourado (University of Lisbon)

14.45-15.15 The enhanced framework for fiscal transparency and the implications for the relations between tax authorities and with (private and corporate) taxpayers
Speaker: Fred van Horzen (Meijburg & Co)

15.15-15.30 Debate

15.30-16.00 *Coffee break*

Day one

From international tax law to European Union law

16.00-18.00 Session four - BEPS in the EU and the new EU GAAR

16.00-16.15	General remarks by the moderator: Prof. Dr Stef van Weeghel (ACTL/PwC)
16.15-16.45	A Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action - discussion of the European Commission proposals Speaker: Dr Maarten de Wilde (ACTL/Erasmus University/Loyens & Loeff)
16.45-17.15	Realigning taxation and substance: the new EU GAAR in the parent-subsidiary directive Speaker: Prof. Dr Otto Marres (ACTL/KPMG Meijburg & Co)
17.15-17.45	Conflicting concepts of the fight against tax avoidance in EU law, national law and BEPS Speaker: Prof. Dr Frans Vanistendael (Leuven University)
17.45-18.00	Debate

Day two

From European Union Law to global supranational tax law

09.00-10.30 Session five - The protection of rights

09.00-09.15	General remarks by the moderator: Richard Lyal (European Commission)
09.15-09.45	The contribution of EU law to the protection of fundamental rights of taxpayers Speaker: Dr Eric Poelmann (ACTL/Dutch tax administration)
09.45-10.15	The role of the judiciary Speaker: Prof. Dr Peter Wattel (ACTL/Supreme Court Netherlands)
10.15-10.30	Debate
10.30-11.00	<i>Coffee break</i>

11.00-12.30 Session six - Current and expected tax developments in the field of State aids

11.00-11.15	General remarks by the moderator: Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
11.15-11.45	State aids and wto law as milestones for a global protection of free competition Speaker: Prof Dr Raymond Luja (Maastricht University/Loyens & Loeff)
11.45-12.15	Tax rulings and arm's length dealing Speaker: Dr Mario Tenore (Maisto)
12.15-12.30	Debate
12.30-14.00	<i>Lunch break</i>

14.00-16.00 Session seven - The use of tax measures for non-fiscal purposes and the boundaries of tax competition

14.00-14.15	Introduction by the moderator: Prof. Dr Cécile Brokelind (Lund University)
14.15-14.45	Be coherent! Let tax expenditures be and be effective: fair tax competition, CFC rules and treaty entitlement Speaker: Dr Paolo Arginelli (IBFD)
14.45-15.15	Tax incentives, global tax fairness and developing countries Speaker: Prof. Dr Irene Burgers (Groningen University)
15.15-15.30	Debate
15.30-16.00	Conclusions

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About the GREIT

The Group for Research on European and International Taxation comprises a network of academics specialized in EU and international tax law. The Group conducts independent expert research into the development of European and international taxation.

The GREIT started up on an informal basis in Lund, Sweden, in 2006 during the first conference entitled, 'The effect of the ECJ's ruling on member States direct income tax laws'. Each year, the GREIT organises a conference on a certain topic in the area of European and international taxation. In 2009, the group launched the GREIT Lisbon summer course on European Taxation and the GREIT-Linkedin group.

The Group for Research on European and International Taxation:

- Invites dialogue on the future of tax law research
- Supports young researchers in expressing and spread their ideas
- Cooperates with practitioners in search of expertise in EC tax law
- Stimulates debate between researchers from different areas of law and economics

The GREIT activities are open to all who are interested. If you are interested in becoming a friend of the GREIT and being kept up to date with its activities, visit the GREIT group on LINKEDIN.

GREIT FELLOWS are professors, academic researchers and prominent lawyers contributing to the development of International & European Tax Law and who are committed to actively participate in the GREIT activities and have done so at least twice in the past GREIT Initiatives.

The GREIT Board

The board (and initiators) of the GREIT are Cécile Brokelind (University of Lund), Ana Paula Dourado (University of Lisbon), Pasquale Pistone (Vienna University of Economics and Business) and Dennis Weber (University of Amsterdam). A Member of the board organizes the annual GREIT Conference every two years and every year if there is no other candidate. The board is responsible for proposing the Conference topic, giving input to the Academic Committee and approving it.

Academic Committee

The GREIT-Academic Committee is responsible for organizing the practical aspects of the GREIT-conference and to provide input on academic issues.

www.greit-tax.eu

GREIT-Publications

The following books are the outcomes of the annual conferences of the Group for Research on European and International Taxation.

Principles of law: Function, Status and Impact in EU Tax Law, Cécile Brokelind, 2014; Publication following the eighth GREIT conference 2013 hosted in Sweden.

Litigating EU Tax Law in International, National and Non-EU National Courts, Daniel Sarmiento, Domingo Jiménez-Valladolid de l'Hotellerie-Fallois, March 2014. Publication following the seventh GREIT conference 2012 hosted in Madrid.

Movement of Persons and Tax Mobility in the EU: Changing Winds, Ana Paula Dourado, February 2014. Publication following the sixth GREIT conference 2011 hosted in Lisbon.

Human Rights and Taxation in Europe and the World, Miguel Poiaras Maduro, Pasquale Pistone et al, October 2011. Publication following the fifth GREIT conference 2010 hosted in Florence.

Traditional and Alternative Routes to European Tax Integration, Dennis Weber, September 2010. Publication following the fourth GREIT conference 2009 hosted in Amsterdam.

Legal Remedies in European Tax Law, Pasquale Pistone, December 2009. Publication following the third GREIT conference 2008 hosted in Cetara.

The Acte Clair in EC Direct Tax Law, Ana Paula Dourado, Ricardo da Palma Borges, August 2008. Publication following the second GREIT conference 2007 hosted in Lisbon.

Towards a Homogeneous EC Direct Tax Law, Cécile Brokelind, May 2007. Publication following the first GREIT conference 2006 hosted in Sweden.



Radisson hotel - Discount

Discounted rooms are available at the Radisson Blu Hotel, Amsterdam.

The hotel is located at Rusland 17, in one of the oldest parts of Amsterdam.

Please find below instructions for booking a hotel room:

- Visit the website: www.radissonblu.com/hotel-amsterdam
- On the right side type in the dates you would like to stay at the Radisson Blu
- Click on 'more search options'
- Type in 'ACTL' in the field promotional code
- Click 'view rates'
- The special rates will appear on the screen
- Your booking can be completed and needs to be guaranteed with a credit card
- Your reservation can be cancelled until 24 hours in advance