University of Amsterdam

Amsterdam Centre for Tax Law

Conference

The Return of the CC(C)TB: First Critical Analysis (including hybrid mismatches with non-EU countries)

Amsterdam | Friday 27th and Saturday 28th January 2017

This conference will focus on the recent proposals of the European Commission for a CC(C)TB and for anti-hybrid mismatch rules with non-EU countries

Chair

Prof. Dr Peter Wattel (University of Amsterdam)
Prof. Dr Hein Vermeulen (University of Amsterdam/PWC)
Prof. Dr Otto Marres (ACTL/KPMG)
Prof. Dr Dennis Weber (ACTL/Loyens & Loeff)
Prof. Dr J.L. van de Streek (ACTL/Loyens & Loeff)

Speakers

Ioanna Mitroyanni (European Commission DG Taxud)
Prof. Dr Ronald Russo (Deloitte/Tilburg University)
Prof. Dr Hein Vermeulen (University of Amsterdam/PWC)
Prof. Dr Stefano Grilli (University of Milan - Bicocca/GOP)
Prof. Paolo Arginelli (University of Piacenza)
Prof. Dr Marjaana Helminen (University of Helsinki)
Dr Bruno da Silva (University of Amsterdam/Loyens & Loeff)
Prof. Dr Daniel Smit (Tilburg University/EY)
Dr R. Szudoczky (Vienna University)
Prof. Dr Frans Vanistendael (Leuven University)
Dr Ruben Martini (Federal Fiscal Court of Germany)
Prof. Dr Daniel Gutmann (Sorbonne University/CMS)
Prof. Dr Werner Haslehner (University of Luxembourg)
Dr Markus Seiler (LeitnerLeitner/WU Vienna)
Fabian Munsterman (Dutch tax administration)
Dr Maarten de Wilde (Erasmus University/Loyens & Loeff)
Prof. Dr Sjoerd Douma (Leiden University/PWC)
Dr Gijs Fibbe (Erasmus University/Baker Tilly Berk)
Suniel Pancham (Nyenrode Business University/Stibbe)
Prof. Dr Bart Peeters (University of Gent)
Prof. Dr Jan van de Streek (University of Amsterdam/Loyens & Loeff)

More info
www.actl.uva.nl > News & Events

Venue

De Industrieele Groote Club
"Groote zaal" - second floor
Dam square 27
(next to Gassan Diamonds)
1012 JS Amsterdam

www.igc.nl

Programme
27th january 2017

09.00-09.05 Welcome

Prof. Dr Dennis Weber (University of Amsterdam/Loyens & Loeff)

09.05-09.30 Keynote speech

Ioanna Mitroyanni - (European Commission DG Taxud)

09.30-10.30 Panel 1: Scope and Main Tax Base Elements

Chair: Prof. Dr Peter Wattel (University of Amsterdam)

- Scope and general characteristics tax base - Prof. Dr Ronald Russo (Deloitte/Tilburg University)
- Depreciation and roll over relief (including pooling) - Prof. Dr Hein Vermeulen (University of Amsterdam/PWC)

10.30-11.00 Coffee Break

11.00-12.30

- Allowance for investment and growth - Prof. Dr Stefano Grilli (University of Milan - Bicocca/Gianni, Origoni, Grippo, Cappelli & Partners)
- Provisions and bad debt deductions - To be confirmed
- Super deductions for R&D - Prof. Paolo Arginelli (University of Piacenza)

12.30-13.30 Lunch

13.30-15.00 Panel 2: International aspects

Chair: Prof. Dr Hein Vermeulen (University of Amsterdam/PWC)

- Exemption for shareholdings and PE's - Prof. Dr Marjaana Helminen (University of Helsinki)
- Cross border loss relief - Dr Bruno da Silva (University of Amsterdam/Loyens & Loeff)
- At arm's length principle - Prof. Dr Daniel Smit (Tilburg University/EY)
- Exit taxation - Dr R. Szudoczky (Vienna University)

15.00-15.30 Coffee break

15.30-18.00 Panel 3: Anti-BEPS elements of the Tax Base

Chair: Prof. Dr Otto Marres (ACTL/KPMG)

- General remarks on tax avoidance - Prof. Dr Frans Vanistendael (Leuven University)
- Interest limitation rule - Dr Ruben Martini (Federal Fiscal Court of Germany)
- Switch-over clause - Prof. Dr Daniel Gutmann (Sorbonne University/CMS)
- CFC rules - Prof. Dr Werner Haslehner (University of Luxembourg)
- GAAR - Dr Markus Seiler (LeitnerLeitner/WU Vienna)

18.00 Drinks

20.00-22.00 Speakers dinner

sponsored by

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KPMG Meijburg & Co
Tax Lawyers

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28th january 2017

09.00-10.30 Panel 4: Consolidation and formula apportionment

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

- Consolidation and shared credit for witholding taxes - Fabian Munsterman (Dutch tax administration)
- Formulary apportionment - Dr Maarten de Wilde (Erasmus University/Loyens & Loeff)
- Administrative aspects - Prof. Dr Sjoerd Douma (Leiden University/PWC)

10.30-11.00 Coffee break

11.00-12.30 Panel 5: Anti-Mismatch Rules in CCTB and rules with non-EU countries (ATAD II)

Chair: Prof. Dr J.L. van de Streek (ACTL/Loyens & Loeff)

- Hybrid mismatches - general (EU/non-EU) - Dr Gijs Fibbe (Erasmus University/Baker Tilly Berk)
- Permanent establishment mismatches - Suniel Pancham (Nyenrode Business University/Stibbe)
- Imported mismatches - Prof. Dr Bart Peeters (University of Gent)

12.30-12.45 Final remarks

Prof. Dr Jan van de Streek (University of Amsterdam/ Loyens & Loeff)