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International Bureau of Fiscal Documentation (IBFD)

Russian branch of International Fiscal Association (Ros-IFA)

University of Amsterdam (UvA)



Vth International Tax Conference

«International Taxation: Current Theory and Practice»

23-24 March 2016

Moscow

CONFERENCE SCHEDULE

March 23 (conference day 1)	**Morning session (9.00 – 13.00)** Leningradsky Prospekt, 55, 3rd Floor, Concert Hall **Afternoon Session (14.00 – 17.30)** Leningradsky Prospekt, 55, 3rd Floor, Concert Hall
March 24 (conference day 2)	**Morning session (10.00 – 13.15)** Leningradsky Prospekt, 55, 2nd Floor, room 213 (Academic Council Hall) **Afternoon Session (14.15 – 18.00)** Leningradsky Prospekt, 55, 2nd Floor, room 213 (Academic Council Hall)

ORGANIZING COMMITTEES

HEAD ORGANIZER

V.A. Tsvetkov Deputy Rector for Scientific Research at the Financial University

VICE ORGANIZERS OF THE CONFERENCE

L.I. Goncharenko Head of the Department of Taxes and taxation at the Financial University, prof., ScD (Economics)

I.G. Rusakova Chairperson of Ros-IFA, lecturer and program manager of the Financial University's Master's Program in International Tax Planning, PhD (Economics), senior researcher

V.A. Machekhin Head of Linklaters Tax Practice in Russia, Executive and Academic Secretary of Ros-IFA, Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Law)

ORGANIZING COMMITTEE MEMBERS

A.S. Advokatova Assistant at the Department of Taxes and Taxation

O.I. Borisov Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Economics)

A.V. Kadet Lecturer at the Department of Taxes and Taxation of the Financial University, LLM in International taxation

A.V. Knyazeva Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Economics)

L.V. Polezharova Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Economics)

O.N. Savina Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Economics)

March23

9.00-9.30	*Opening Session* • Greeting from the Conference Chairman – **I.G. Rusakova**, Chairperson of the Ros-IFA, lecturer and program manager of the Financial University's Master's Program in International Tax Planning, PhD (Economics),senior researcher • Greeting from the head of the University – prof. **M.A. Eskindarov**, Rector of the Financial University, ScD (Economics) • Greeting from the IBFD Academic Chairman – prof. **Pasquale Pistone**
	Topic 1. Global view on BEPS
9.30-9.50	*The Russian Tax System Prospects in the New Economic Normal* **M.V. Mishustin**, Head of Russia's Federal Taxation Service, ScD (Economics) (by agreement)
9.50-10.10	*Implementation of BEPS in EAEC countries* **EAEC spokesman**(will be specified later)
10.10-10.40	*BEPS approach and its planned implementation in the European Union* Prof. **Dennis Weber**, University of Amsterdam
10.40-11.00	*Impact of BEPS on Russian practice* **Ekaterina Lazorina**, PwC Russia, Partner,TLS Leader
11.00-11.30	Coffee Break
11.30-11.50	*BEPS and Russian double taxation treaties* Prof. **D.V. Vinnitskiy**, Head of the Department of tax and financial law at the Ural State University of Law, Professor at the Department of Taxes and Taxation of the Financial University, ScD (Law)
11.50-12.10	*The U.S. view on BEPS* Prof. **Stafford Smiley**, Georgetown University Law Center (Washington, DC)

12.15-12.30	*A Tax Administration Perspective on BEPS* Prof. Dr. **Victor van Kommer**, Professor of Tax Policy at the Utrecht University School of Economics, Director Tax Services at the IBFD.
12.30-12.40	*Intra-group Services: BEPS and Russian transfer pricing rules* **M.A. Daryina**, Magister Student, Financial University's Master's program in International Tax Planning
12.40-12.50	*Presentation of the Manual on International Tax Law* **A.A. Kopin**, Associate professor at the Department of Financial and Tax Law of the Financial University, PhD (Law) **A.V. Reut**, Associate professor at the Department of Financial and Tax Law of the Financial University, PhD (Law)
12.50-13.00	*Presentation of the Monograph on International Taxation* **L.V. Polezharova**, Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Economics)
13.00-14.00	Lunch pause

Topic 2. Protection of taxpayer rights

14.30-15.00	*Best practices and minimum standards for practical protection of taxpayers' rights* Prof. **Pasquale Pistone**, Academic Chairman of IBFD
15.00-15.30	*The practical protection of taxpayers rights in Russia: a survey and comparison with best practices* **V.A. Machekhin**, Head of Linklaters Tax Practice in Russia, Executive and Academic Secretary of the Ros-IFA, Associate professor at the Department of Taxes and Taxation, PhD (Law)
15.30-16.00	Break
16.45-17.15	*A Tax Administration Perspective on the protection of taxpayers' rights* Prof. Dr. **Victor van Kommer**, Professor of Tax Policy at the Utrecht University School of Economics, Director Tax Services at the IBFD.

March24

Topic 3. A Perspective on BEPS' Actions From Russia

10.00-10.15 *BEPS and the taxation of individuals in Russia*

Karina Khudenko, PwC Russia, Partner with the Human Resource Services department, Ph.D. (Economics)

10.15-12.00 *Transfer Pricing and Intangibles*

Moderator: **V.A. Machekhin**, Head of Linklaters Tax Practice in Russia, Executive and Academic Secretary of the Ros-IFA, Associate professor at the Department of Taxes and Taxation of the Financial University, PhD (Law)

Speakers:

- Prof. **M.R. Pinskaya**, Head of the Tax Policy Center at Financial Research Institute, Director of the Tax and Tax Law Center at the Financial University, ScD (Economics),
- **N.S. Milogolov**, Research associate at Tax policy center, Financial Research Institute, Ph.D. (Economics)
- **G.N. Timonichev**, Associate at Dentons
- **E.S. Samarina**, Post-graduate student at Financial University
- **P.A. Lebedev**, Magister Student, Financial University's Master's program in International Tax Planning
- **A.K. Cheklova**, Magister Student, Financial University's Master's program in International Tax Planning

12.00-12.15 Break

12.15-13.15 *Preventing treaty abuse: global trends and application in Russia (BEPS Action 6)*

Moderator: **B.J. Brook**, Advisor of the Moscow office Dentons

Speakers:

- **A.S. Eremina**, Post-graduate student at Moscow State University Lomonosov
- **A.A. Ohotin**, Magister Student, Financial University's Master's program in International Tax Planning

13.15-14.15 Lunch pause

14.15-15.15 *Interest deductions and other financial payments (BEPS Action 4)*

Moderator: **L.V. Polezharova**, Associate professor at the Department of Taxes and Taxation of the Financial University, Ph.D. (Economics)

Speakers:

- **Sergei Kalinin**, Head of Tax Practice EPAM
- **D.Y. Potapova**, Magister Student, Financial University's Master's program in International Tax Planning

15.15-16.00 *Controlled Foreign Companies*

Moderator: **A.V. Knyazeva**, Associate professor at the Department of Taxes and Taxation of the Financial University, Ph.D. (Economics)

Speakers:

- **L.N. Starzhenetskaya**, Post-graduate student at MGIMO University
- **E.N. Gaivoronskaya**, Magister Student, Financial University's Master's program in International Tax Planning

16.00-16.15 Break

16.15-17.00 *BEPS and Permanent Establishments*

Moderator: **O.I. Borisov**, Associate professor at the Department of Taxes and Taxation of the Financial University, Ph.D. (Economics)

Speakers:

- **Y.R. Guzal**, Post-graduate student at MGYUU named after O.E. Kutafin (MSLA)
- **A.I. Zagrubskaya**, Post-graduate student at Financial University
- **Y.S. Makarov**, Post-graduate student at Institute of Legislation and Comparative Law under the Government of the Russian Federation
- **E.D. Ivanova**, Magister Student, Financial University's Master's program in International Tax Planning

17.00-17.45 *International exchange of information in tax matters*

Speakers:

- **A.V. Kadet**, Lecturer at the Department of Taxes and Taxation of the Financial University, LLM in International taxation
- **Oksana Zabrodskaya**, Senior Consultant at EY

17.45-18.00 *Closing remarks*

L.I. Goncharenko, Head of the Department of Taxes and taxation at the Financial University, prof., ScD (Economics)