THE GREIT LISBON SUMMER COURSE

Scientific Coordination: Prof. Dr. Ana Paula Dourado

JUNE 19-23
2017

INTERNATIONAL AND EUROPEAN TAX COORDINATION

WELCOME RECEPTION — 18 JUNE, SUNDAY
17:00-18:30: WELCOME RECEPTION

OPENING DAY (DAY 1) — 19 JUNE, MONDAY
EUROPEAN TAX COORDINATION
ATAD

8:20-8:30: WELCOME & INTRODUCTION TO THE SUMMER COURSE
Ana Paula Dourado (University of Lisbon/CIDEEFF)

8:30-10:00: SESSION 1
Cécile Brokelind
Introduction to the Anti-Tax Avoidance Directive/Hybrids & exit taxes
Rita Szudoczky

10:00-10:30: Coffee Break

10:30-12:30: SESSION 2
Ana Paula Dourado & Blazej Kuzniacki
The interest limitation Rule/ The CFC Rule

12:30-14:00: Lunch Break

14:00-15:15: SESSION 3
Dennis Weber
The GAAR

15:15-15:30: Coffee Break

15:30-16:30: SESSION 3 (Cont.)
Dennis Weber
The GAAR

DAY 2 — 20 JUNE, TUESDAY
INTERNATIONAL TAX COORDINATION:
THE MULTILATERAL INSTRUMENT

8:30-10:00: SESSION 1
Luís E. Schoueri
Part II: Hybrid mismatches

10:00-10:30: Coffee Break

10:30-12:30: SESSION 2
Vikram Chand
Part III: Treaty abuse

12:30-14:00: Lunch Break

14:00-15:15: SESSION 3
Yariv Brauner
Part IV : Avoidance of permanent establishment status

15:15-15:30: Coffee Break

15:30-16:30: SESSION 3 (Contin.)
Yariv Brauner
Parts V & VI: Improving dispute resolution & arbitration

Day 3 — 21 JUNE, WEDNESDAY
COMPETITION X COORDINATION:
INTERNATIONAL V. REGIONAL TAX COORDINATION

8:30-10:00: SESSION 1
Tsily Dagan
Competition v. coordination

10:00-10:30: Coffee Break

10:30-12:30: SESSION 2
Yariv Brauner & Steve Shay
The US perspectives/ The Trump Tax Plan

12:30-14:00: Lunch Break

14:00-15:15: SESSION 3
Ana Paula Dourado & Pasquale Pistone
The EU perspective

15:15-15:30: Coffee Break

15:30-16:30: SESSION 3 (Contin.)
Ana Paula Dourado & Pasquale Pistone
The EU perspective

Day 4 — 22 JUNE, THURSDAY
COMPETITION / STATE AID
UNILATERAL REACTIONS TO BEPS

8:30-10:00: SESSION 1
John Vella
The UK Diverted profit tax

10:00-10:30: Coffee Break

10:30-12:30: SESSION 2
D.P. Sengupta
The Indian perspective

12:30-14:00: Lunch Break

14:00-15:15: SESSION 3
Roland Ismer & Sophia Piotrowski
Key concepts & selectivity

15:15-15:30: Coffee Break

15:30-16:30: SESSION 3 (Contin.)
Roland Ismer & Sophia Piotrowski
Key concepts & selectivity

Day 5 — 23 JUNE, FRIDAY
STATE AID
TAX TREATIES & TRANSFER PRICING

8:30-10:00: SESSION 1
Luc de Broe
Tax treaties & state aid

10:00-10:30: Coffee Break

10:30-12:30: SESSION 2
Richard Lyal & Peter Wattel
Recent developments

12:30-14:00: Lunch Break

14:00-15:15: SESSION 3
Richard Lyal & Peter Wattel
State aid, tax rulings and tax competition

15:15-15:30: Coffee Break

15:30-16:30: SESSION 3 (Contin.)
Richard Lyal & Peter Wattel
State aid, tax rulings and tax competition

INSTITUTO DE DIREITO ECONÓMICO FINANCEIRO E FISCAL FDL

CIDEEFF
Centro de Investigação de Direito Europeu, Económico, Financeiro e Fiscal

GREIT
Group for Research on European and International Taxation

Com o apoio da FCT:

FCT
Fundação para a Ciência e a Tecnologia
MINISTÉRIO DA CIÊNCIA, TECNOLOGIA E ENSINO SUPERIOR

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