IBFD-UvA LLM Symposium: Form and Substance in Tax Law

8 September 2015

IBFD Head Office - Auditorium, Amsterdam, the Netherlands

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08:45hrs Registration

09:15hrs Welcome and opening
Professor Pasquale Pistone (IBFD Academic Chairman, WU Vienna, University of Salerno)

Panel Discussion

09:30hrs Disparities between form and substance in tax law
Panel members:
Chair – Professor John Prebble (Victoria University of Wellington)
Professor Hugh Ault (Boston College Law School)
Professor Luis Schoueri (University of São Paulo)
Professor Sigrid Hemels (Erasmus University Rotterdam)

11:00hrs Break

Duets

11:30hrs Introduction to the duets on the corporate form
Professor John Prebble (Victoria University of Wellington)

11:30hrs **Duet:** Form and substance and the corporate form – corporate residence in domestic law and tax treaties
Professor Richard Vann (University of Sydney)
Professor Rainer Prokisch (Maastricht University)
Debate

12:40hrs Lunch break

14:00hrs **Duet:** Form and substance and the corporate form – indirect ownership of assets
Dr Joanna Wheeler (IBFD, University of Amsterdam)
Professor Dennis Weber (University of Amsterdam)
Debate

15:00hrs Break

15:30hrs **Duet:** GAARs and tax treaties
Professor Luc De Broe (University of Leuven)
Professor Andrés Báez (University Carlos III Madrid)
Debate

16:30hrs General discussion and conclusions
Chair – Professor Pasquale Pistone (IBFD Academic Chairman, WU Vienna, University of Salerno)

17:00hrs End of session

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