University of Amsterdam

Amsterdam Centre for Tax Law

NYU LAW

New York University School of Law

Conference

Anti-BEPS implementation in the EU - the Anti-Tax Avoidance Directive: the major implications for the Tax (Planning) Landscape in the EU

With the proposal of the EU Anti-Tax Avoidance Directive (ATA Directive), the EU intends to implement an important part of the OECD anti-BEPS measures. When this proposal is adopted the tax (planning) landscape in the EU will change drastically. During this conference top specialists from all over the world will discuss the practical effects of this directive. Officers of the European Commission and drafters of the ATA Directive will explain the need and goals of the anti-tax avoidance measures.

Amsterdam | Wednesday 1 June 2016

Chair

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

Prof. Dr Peter Wattel (ACTL/Supreme Court)

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

Prof. Dr Stef van Weeghel (ACTL/PwC)

Speakers

Prof. Dr Joshua Blank (NYU)

Prof. Dr Bristar Cao (China International Tax Center of the Central University of Finance and Economics)

Harmen van Dam (Loyens & Loeff)

Dr Gijs Fibbe (Erasmus University Rotterdam/Baker Tilly Berk)

Fred van Horzen (Meijburg)

Prof. Dr Patricia Lampreave (CUNEF University/ Tax expert at the European Commission)

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

Ioanna Mitroyanni (European Commission, Unit TAXUD D1, Company Taxation Initiatives)

Dr Christiana HJI Panayi (Queen Mary University of London)

Antonio Russo (Baker & Mckenzie)

Prof. Dr Luis Schoueri (IBDT/University of Sao Paulo)

Prof. Dan Shaviro (NYU)

Prof. Dr Edoardo Traversa (University of Louvain)

Prof. Dr Hein Vermeulen (ACTL/PwC)

Prof. Gustavo Vettori (University of Sao Paulo/Vettori, Rubinstein & Foz)

Prof. Dr Stef van Weeghel (ACTL/PwC)

Dr Maarten de Wilde (ACTL/Loyens & Loeff)

More info

www.actl.uva.nl > News & Events

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LOYENS & LOEFF

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Venue

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

www.igc.nl

PE hours

This Conference qualifies for a maximum of 7 PE hours of the NOB PE-programme

Cooperation

This conference is part of the 'Global Tax Conference Project' a Cooperation between 4 academic institutions:
- Amsterdam Centre for Tax Law of the University of Amsterdam
- New York University School of Law
- IBDT/University of Sao Paulo
- China International Tax Center of the Central University of Finance and Economics (Beijing)

The goal of this project is to discuss during conferences the implementation of anti-BEPS measures worldwide and to publish books about the outcome of these discussions.

Other Conferences in this project will be held in New York (28 October 2016), 2017 in Beijing and 2018 in Sao Paulo.

Programme

08.30-09.00 Registration

09.00-9.05 Opening remarks - Prof. Dr Peter Wattel (ACTL/ Supreme Court)

9.05-9.30 Keynote speech

Reasons and scope of the Anti-Tax Avoidance Directive - Ioanna Mitroyanni (European Commission, Unit TAXUD D1, Company Taxation Initiatives)

09.30-11.00 Panel 1: Scope - De minimis rule - EU GAAR - Tax Treaties - Interest deduction limitation rule

Chair: Prof. Dr Peter Wattel (ACTL/Supreme Court)

- Personal and territorial scope - De minimis rule - EU GAAR - Tax treaties - Dr Maarten de Wilde (ACTL/Loyens & Loeff)
- Interest deduction limitation rule - Prof. Dr Otto Marres (ACTL/ Meijburg & Co)
- Switch-over clause - Fred van Horzen (Meijburg)

11.00-11.30 Coffee Break

11.30-13.00 Panel 2: CFC/Hybrid mismatches/Exit taxation

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

- CFC rules - Dr Christiana HJI Panayi (Queen Mary University of London)
- Anti-Hybrids Entities and hybrid instruments rules - Dr Gijs Fibbe (Erasmus University Rotterdam/Baker Tilly Berk)
- Exit taxation - Prof. Dr Hein Vermeulen (ACTL/PwC)

13.00-14.00 Lunch

14.00-14.15 Keynote speech

The European Commission's role in changing the international tax planning in the EU - Prof. Dr Patricia Lampreave (CUNEF University/ Tax expert at the European Commission)

14.15-16.00 Panel 3: Transfer pricing/patent boxes

Chair: Prof. Dr Stef van Weeghel (ACTL/PwC)

- Transfer pricing in post-BEPS World - Antonio Russo (Baker & Mckenzie)
- Patent boxes - Prof. Dr Edoardo Traversa (University of Louvain)
- Prof. Dr Bristar Cao (China International Tax Center of the Central University of Finance and Economics)
- Transfer pricing in the light of the EU State discussions - Harmen van Dam (Loyens & Loeff)

16.00-16.30 Coffee break

16.30-18.00 Panel 4: Thoughts of the rest of the world about the EU Actions

Chair: Prof. Dr Dennis Weber

- Disclosure to the Public and to the Taxing Authority - Prof. Dr Joshua Blank (NYU)
- Another look at TP? - Prof. Dr Luis Schoueri (IBDT/University of Sao Paulo)
- The U.S. response to OECD-BEPS and the EU state aid cases - Prof. Dan Shaviro (NYU)
- Prof. Gustavo Vettori (University of Sao Paulo/Vettori, Rubinstein & Foz)

18.00-19.00 Drinks

Participation fee
199 Euro (see: www.actl.uva.nl > News & Events for application form)

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