

THE 13TH GREIT CONFERENCE¹

Multilateralism and International Tax Law

18 JUNE – MONDAY – OPENING DAY

8:30 – 10:00 Panel I: Multilateralism in International Tax Law

Chair: *Cécile Brokelind (Univ. of Lund)*

8:30 – 8:50 The Meaning of Multilateralism in Legal Theory and Public International Law

Ricardo Garcia Antón (IBFD)

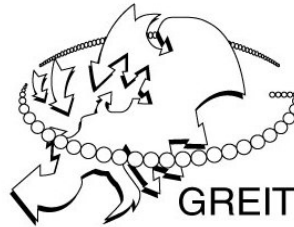
8:50 – 9:30 The Tension Between Multilateralism and Unilateralism: The Case of Digital Taxation

Ana Paula Dourado (CIDEEFF, Univ. of Lisbon)

Pasquale Pistone (IBFD, Univ. of Salerno, WU Vienna)

9:30 – 10:00 Debate

¹ GREIT stands for: Group for Research on European and International Taxation. GREIT comprises a network of academics specialized in EU and international tax law. The Group conducts independent expert research into the development of European and international taxation. The board (and initiators) of the GREIT are Cécile Brokelind (University of Lund), Ana Paula Dourado (University of Lisbon), Pasquale Pistone (IBFD, Univ. of Salerno, Vienna University of Economics and Business) and Dennis Weber (University of Amsterdam).



10:00 – 10:30 Coffee Break

10:30 – 12:20 Panel II: The EU Multilateralism

Chair: *Ana Paula Dourado*

10:30 – 10:50 EU Fiscal Union

Frans Vanistendael (KU Leuven)

10:50 – 11:10 EU Tax Transparency

Ioanna Mitroyanni (European Commission)

11:10 – 11:30 The EU Tax Good Governance

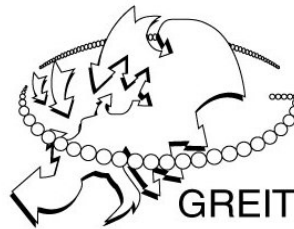
Richard Lyal (European Commission)

11:30 – 11:50 Binding Coordination in the European Union

Paolo Arginelli (IBFD, Univ. Cattolica del Sacro Cuore)

11:50 – 12:20 Debate

12:20 – 14:00 Lunch



14:00 – 15:30 Panel III: MLI-Signatories and the Inclusive Framework

Chair: *Pasquale Pistone*

14:00 – 14:40 Obligations to MLI Signatories in Respect of Their Tax Agreements and Covered Tax Agreements

Rita Szudoczky (WU Vienna)

Daniel Blum (WU Vienna)

14:40 – 15:00 Obligations to MLI Non-Signatories Within the Inclusive Framework

Luís Eduardo Schoueri (Univ. of São Paulo)

15:00 – 15:20 Debate

15:20 – 15:30 Coffee Break

15:30 – 16:45 Panel IV: Interpretation of the MLI

Chair: *Luís Eduardo Schoueri*

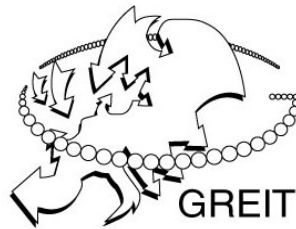
15:30 – 16:10 Issues Raised by the MLI: OECD Materials; Definitions; Article 32 MLI, Interpretation of Bilateral Agreements Not Covered by the MLI

Rainer Prokisch (Maastricht Univ.);

Fernando Souza de Man (Maastricht Univ.)

16:10 – 16:30 Debate

16:30 – 16:50 Coffee Break



16:50 – 18:00 Panel V: Implementation Issues

Chair: *Dennis Weber (Univ. of Amsterdam)*

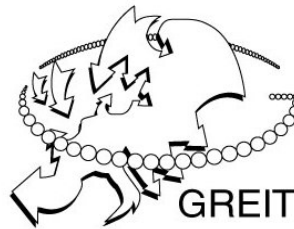
16:50 – 17:10 Asymmetric Choices Under Art. 12 – 15 MLI

Cécile Brokelind

17:10 – 17:30 Unilateral Anti-BEPS Legislations v. Symmetrical Choices

Alessandro Turina (Univ. of Lausanne)

17:30 – 18:00 Debate



19 JUNE – TUESDAY – DAY 2

8:30h – 10:00 Panel VI: Implementation of the Principal Purpose Test and the Limitation on Benefit Clauses

Chair: *Pasquale Pistone*

8:30 – 8:50 Implementation of the Principle Purpose Test Rule

Marcus Lívio Gomes (Univ. of London)

8:50 – 9:10 The Principal Purpose Test and the Domestic GAARS

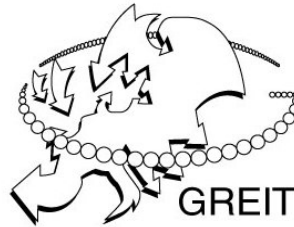
Dennis Weber

9:10 – 9:30 Implementation of Limitation on Benefit Clauses

Błażej Kuźniacki (The Centre of Tax Documentation and Studies in Łódź)

9:30 – 9:50 Debate

9:50 – 10:00 Coffee Break



10:00 – 11:30 PANEL VII: The Scope of the Permanent Establishment

Chair: *Cécile Brokelind*

10:00 – 11:00 The Extended Scope of the Permanent Establishment Concept:
Commissionaire Arrangements, Specific Activity Exemptions and
Splitting-Up of Contracts

Edoardo Traversa (UCL Louvain)

Dhruv Sanghavi (Maastricht Univ.)

11:00 – 11:30 Debate

11:30 – 11:40 Break

11:40 – 12:50 Painel VIII: Mandatory Arbitration

Chair: *Ana Paula Dourado*

11:40 – 12:20 Dispute Resolution & Mandatory Arbitration

Sriram Govind (WU Vienna)

Jérôme Monsenego (Stockholm Univ.)

12:20 – 12:50 Debate and closing words