



EUROPEAN REGION
CONFERENCE

5-7 July 2023 Amsterdam



Countering tax avoidance in the European Union and beyond

Conference Programme



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Countering tax avoidance in the European Union and beyond

In the past few years, the European Union (EU) has developed into a relevant actor in the international tax arena, taking an active role in countering international tax avoidance. The EU has taken the lead in turning the Base Erosion and Profit Shifting (BEPS) recommendations into standards inter alia through the Anti-Tax Avoidance Directives (ATADs) and is impacting the tax advisory profession through initiatives such as “Tax evasion & aggressive tax planning in the EU – tackling the role of enablers” (SAFE).

In addition to the adoption of Directives, the case law of the Court of Justice of the EU (CJEU) on abuse of law has further developed, not only in the areas of direct and indirect taxation, but also in the area of fiscal State aid.

More recently, the EU has proactively proposed or introduced new tax standards that will have a lasting impression in the Member States as well as third states. This includes the proposed Unshell Directive and the Foreign Subsidies Regulation (FSR).

Certificates of attendance and Permanent Education (PE) credits

Participants may request a certificate of attendance. **Members of the *Nederlandse Orde van Belastingadviseurs* (NOB) are eligible for up to 12 PE credits (vaktechnisch).**

Sponsors

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IFA thanks the organisations that have made a financial contribution to the conference.



Wednesday 5 July 2023

15:00 Registration and refreshments

16:30 **Opening of the Conference**

Maikel Evers & Alexia Kardachaki - on behalf of the Netherlands IFA branch/Conference Organising Committee

16:40 **Keynote speech**

Marnix van Rij - Netherlands State Secretary for Tax Affairs and the Tax Administration

17:00 **Policy makers' take on tax avoidance in the EU and beyond**

Recent tax reform initiatives at global, European and national level have been driven by the fight against tax avoidance. How successful have these efforts be in the eyes of policy makers? What initiatives are still in the pipeline beyond? And how is the competitiveness of Europe affected?

Join the discussion with **Jasper Wesseling (Director-General for Fiscal Affairs at Netherlands Ministry of Finance)**, **Benjamin Angel (European Commission)**, **Maria Jose Garde (Chair of the Code of Conduct Group)** and **Paul Tang (European Parliament)**

Session chair: **Maikel Evers** - Chair of the Netherlands IFA Branch / Partner | EY Brussels/Rotterdam

18:30 Reception and walking dinner



Marnix van Rij

Benjamin Angel

Maria Jose Garde

Paul Tang

Jasper Wesseling



Thursday 6 July 2023

08:30 Registration and refreshments

09:00 **Opening**

Sjoerd Douma, Partner | Lubbers, Boer & Douma / Professor of International and EU Tax Law at UvA Amsterdam

09:05 **Plenary session: Countering tax avoidance in the EU and beyond**

The plenary session will take stock of ATAD1 and ATAD2. What is the experience with these directives so far? What to expect?

Session chair: **Daniel Gutmann** - Professor of tax law | Université Paris-1 Panthéon-Sorbonne

Panel members: **Filip Majdowski, Jérôme Monsenego, Johanna Tschurtschenthaler, Emmanuel Raingeard de la Blétière**

10:30 **Coffee break**

11:00 **Plenary session: The announced Unshell Directive and SAFE initiative and the EU's impact in non-EU countries**

What to expect? What influence does the development of EU law have in other jurisdictions?

Session chair: **Sigrid Hemels** - State Counsellor in the Advisory Division | Dutch Council of State

Panel members: **Raluca Enache, Aleksandar Ivanovski, Rene Matteotti**

12:30 **Lunch**

13:45 **Break-out sessions round 1**

A. Tax authorities' seminar: Enforcing ATAD1 and ATAD2

What is the experience with these directives so far? What to expect?

Session chair: **Paolo Valerio Barbantini** - Deputy Director General | Italian Revenue Agency

Panel members: **Emma Barrögård, Harry Roodbeen, Marco Zonetti**

B. Fiscal State aid and tax avoidance: Where are we now?

Including an outlook on the anticipated FSR as a supplementary tool

Session chair: **Rita Szudoczky** - Associate Professor | WU Institute for Austrian and International Tax law

Panel members: **Raymond Luja, Vesna Tomljenović, Pierre-Antoine Klethi**



Thursday 6 July 2023 (continued)

15:00 Coffee break

15:30 Break-out sessions round 2

A. Value added tax (VAT): Abuse of law

Taking stock, lessons learned and outlook

Session chair: **Odile Courjon** - Council Lawyer | PDGB Law

Panel members: **Fabiola Annacondia, Agustin Miguez Perez, Pawel Selera**

B. CJEU direct taxation case law update: Abuse of law

Discussion of recent case law and pending preliminary questions in the area of free movement and EU Directives

Session chair: **Arne Schnitger** – Partner | PricewaterhouseCoopers

Panel members: **Marco Adda, Helen Pahapill, Jeroen Smits, Susi Hjorth Baerentzen**

16:45 Break

17:00 **YIN session: The EU green tax agenda and non-EU country impact**

The EU is developing an ambitious green tax agenda. What is the impact of these measures and how will the EU prevent leakage and avoidance structures? What is the role of the Carbon Border Adjustment Mechanism (CBAM) in this regard? What issues do businesses and investors face?

Session chair: **Merijn Betjes** - Tax lawyer | Meijburg & Co

Panel members: **Trevor Glavey, Clemens Willvonseder**

18:00 Close of the scientific programme for the day

18:30 Optional Amsterdam canal cruise (at own cost) & Speakers' dinner (by invitation only)



Friday 7 July 2023

08:00 Refreshments

08:30 **WIN session: Dispute resolution in the context of countering tax avoidance**

The EU has adopted an ambitious Directive on dispute resolution in the area of tax treaties.

What is the impact of the notion of abuse of law in the dispute resolution process?

Session chair: **Sarah Blakelock** - Independent Tax and Legal Consultant

Panel members: **Céline Pasquier, Ingela Willfors**

09:30 Break

09:45 **Tax directors' discussion: Impact on multinational companies**

The panel discusses the European tax agenda of business.

What is the impact of the measures against tax avoidance on the operations of multinational companies?

Session chair: **Kris Bodson** - Senior Director EMEA Taxation and Policy | Johnson & Johnson

Panel members: **Karine Halimi-Guez, Christian Kaeser, David Murray, Ralf Thelosen**

10:45 Coffee break

11:15 **Plenary session: Key Conference takeaways and a glimpse into the future**

What are the main take-aways coming out of the respective panels?

Session chair: **Adolfo Martín Jiménez** - Professor of Tax Law | University of Cádiz

Panel members: **Daniel Gutmann, Sigrid Hemels, Guglielmo Maisto, Kris Bodson**

12:45 **Closing of the Conference**

Sjoerd Douma, Partner | Lubbers, Boer & Douma / Professor of International and EU Tax Law at UvA Amsterdam

Guglielmo Maisto, President of the Italian Branch of IFA / Founder of Maisto e Associati / Professor of International and Comparative Tax Law | Università Cattolica di Piacenza

13:00 Lunch



Session information





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Wednesday 5 July, 17:00-18.30: Policy makers' take on tax avoidance in the EU and beyond



“The fight against tax avoidance has dominated the international tax debate for over ten years. Time to take stock with policy makers and to discuss what is next:

- **EU Code of Conduct Chair María José Garde** will join the discussion to share the views of the Spanish EU Presidency and to discuss the Spanish contributions to the BEPS Project.
- **MEP Paul Tang** has played a pivotal role in the European Parliament's work against tax avoidance and will share his views.
- **Commission Director for Direct Taxation (Taxud) Benjamin Angel** is responsible for key EU tax initiatives such as the Minimum Tax Directive, Unshell and SAFE and he will share what's next on the EU Commission's agenda.
- **Director-General for Fiscal Affairs Jasper Wesseling** of the Netherlands Ministry of Finance will discuss the policy changes implemented by the Netherlands in the past ten years and will reflect on the expectations for BEPS 2.0. ”

Maikel Evers, Chair Netherlands IFA Branch / Partner | EY Brussels/Rotterdam



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Thursday 6 July, 9:00-10.30: Countering tax avoidance in the EU and beyond



“ATAD 1 and ATAD 2 have attempted to establish limits to aggressive tax planning in the EU and beyond.

- Have they succeeded?
- How consistently have they been implemented across the EU? In particular in the field of interest deductibility, controlled foreign company rules, hybrid instruments and hybrid entities?
- What is the future of ATAD rules in a world of constantly evolving tax policy?

These are only some of the interesting questions that will be dealt with during this plenary session by our speakers:

- **Filip Majdowski**, *Director at Supervision Department I of the Polish Ministry of State Assets & counsellor to the Polish Ministry of Finance*
- **Jérôme Monsenego**, *Professor of international tax law at Stockholm University*
- **Emmanuel Raingard de la Blétière**, *Associate Professor of Tax law at University Rennes 1 and Partner at PwC Société d'Avocats*
- **Johanna Tschurtschenthaler**, *Counsel at Allen & Overy*
- **Fernanda Mourra**, *Tax technical editor and researcher at IBFD (Session Secretary)”*

Panel Chair: Daniel Gutmann, Professor at the Sorbonne Law School and Partner at CMS Francis Lefebvre



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Thursday 6 July, 11:00-12.30: The announced Unshell Directive and SAFE initiative and the EU's impact on non-EU countries



“The Unshell Directive and the SAFE proposal will have a major impact on the tax profession. In addition, EU rules and definitions are not only relevant for EU Member States, but may have repercussions for third countries as well.

- What is the state of play?
- Are EU member states aligned on the proposals?
- What is the reaction of the tax profession?
- Are third countries willing to go along?

These are some of the key topics that will be discussed by:

- **Raluca Enache:** Head of KPMG's EU Tax Centre
- **Aleksandar Ivanovski:** Director of Tax Policy at CFE Tax Advisers Europe
- **Rene Matteotti:** Professor of Law at the University of Zurich, Tax Lawyer with Tax Partner AG
- **Willem Boei:** Lecturer in Tax Law at Erasmus University Rotterdam (Session Secretary)

I hope you will join us!”

Panel Chair: Sigrid Hemels, State Counsellor in the Advisory Division of the Dutch Council of State



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Thursday 6 July, 13:45-15:00: Fiscal State aid and tax avoidance: where are we now?



“The ever-expanding application of the State aid rules to tax measures by the EU Commission unavoidably affects also the anti-tax avoidance rules of the Member States and raises many intriguing questions:

- How do the State aid rules affect the design of the EU Member States’ anti-tax avoidance rules?
- Do the non-application of anti-avoidance rules by national tax administrations or the absence of such rules in the domestic tax laws of the EU Member States constitute State aid?
- Can the State aid rules counter aggressive tax planning having regard to the latest judgments of the EU Courts striking down the Commission’s attempts in this respect?

These are some of the key topics that will be dealt with by:

Speakers:

- **Raymond Luja:** Professor of Comparative Tax Law, Maastricht University
- **Vesna Tomljenović:** Judge at Court of Justice of the European Union
- **Pierre-Antoine Klethi:** International & Luxembourg tax adviser at Loyens & Loeff Luxembourg
- **Valentina Emanuele:** Teaching and Research Assistant at Austrian and International Tax Law (Session Secretary)

The session will also deal with the novel tool of the EU Commission aimed at levelling the conditions of competition in the internal market with regard to foreign subsidies, including tax exemptions, granted by third countries, i.e., the FSR, which entered into force in January 2023. Join us for a fascinating discussion on the possible consequences of FSR on fiscal State aid.”

Panel Chair: Rita Szudoczky, Associate Professor at WU Institute for Austrian and International Tax law



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Thursday 6 July, 15:30-17:00: VAT - Abuse of law: taking stock, lessons learned and outlook



“Abuse of law in the VAT field remains a longstanding and continuous matter within the EU and results in significant revenue losses for national and EU budgets. As business evolves, the European VAT system also needs to adapt to address VAT fraud. This raises a number of questions, such as:

- What are the most pressing sources of VAT fraud?
- How can technology and digital tools be used to reduce VAT fraud and simplify compliance processes for *bona fide* businesses? What are the lessons learned from the existing electronic stop shops in this respect?

Speakers:

- **Fabiola Annacondia:** Senior Principal VAT | IBFD / Member of the VAT Expert Group | European Commission
- **Agustín Míguez Pérez:** VAT Policy officer DG TAXUD VAT Unit European Commission
- **Pawel Selera:** Director VAT Department, Ministry of Finance of Poland
- **Fotini Stefopoulou:** Indirect Tax Manager at EY (Session Secretary)

The session will also discuss the policy, practical and national implementation aspects of the recent draft Directive VAT In the Digital Age (VIDA) proposed by the EU Commission on 8 December 2022, which focuses on e-invoicing and e-reporting at EU level. Looking forward to welcoming you to our session.”

Panel Chair: Odile Courjon, Council Lawyer at PDGB Law Firm



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Thursday 6 July, 17:00 – 18:00: The EU green tax agenda and non-EU country impact

“The EU is developing an ambitious green tax agenda. What is the impact of these measures and how will the EU prevent leakage and avoidance structures? What is the role of the CBAM in this regard? What issues do businesses and investors face?”

During the panel we will discuss not only the content of green taxation but also:

- How to approach environmental taxation? Who should take the lead?
- What is the direction of our tax system for the near future?
- What is the impact of the EU green tax agenda on non-EU countries and what is their reaction?

Speakers:

- **Trevor Glavey**, *Solicitor and Chartered Tax Advisor at Matheson and Tutor and researcher at the National University of Ireland*
- **Clemens Willvonseder**, *Partner at Binder Grösswang*
- **Timo Dolderman**, *Corporate income tax inspector at the Dutch Tax Authorities (Session Secretary)*”

Merijn Betjes, *Tax Director ESG KPMG Meijburg & Co*





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Friday 7 July, 8:30 – 9:30: Dispute resolution in the context of countering tax avoidance – can taxpayers access the Mutual Agreement Procedure (MAP)?



“Whether MAP is available in the context of an allegation of domestic and international tax avoidance remains a complex and multifaceted dilemma for taxpayers and revenue authorities alike.”

This session will explore:

- Issues concerning access to the MAP under double tax conventions (DTCs) or access to arbitration under double tax conventions, including the OECD Multilateral Instrument (MLI), the EU Arbitration Convention or the Tax Dispute Resolution Directive (TDRD);
- Is there a difference in the availability of the MAP or arbitration if the alleged tax avoidance arises under domestic tax rules rather than under a DTC?
- Can decisions concerning access be challenged either pursuant to domestic law or pursuant to an international instrument (DTC, EU Arbitration Convention, TDRD)? If so, where does the challenge take place – domestic courts/tribunals or elsewhere? What issues are involved?
- What should taxpayers and revenue authorities think about when navigating access issues in the context of tax avoidance?

Speakers:

- **Ingela Willfors:** Director, Swedish Ministry of Finance
- **Céline Pasquier:** Counsel, CMS Francis Lefebvre Avocats, France
- **Meenakshi (Mini) Gunpath:** Head of Tax, Puma Energy, Geneva (Session Secretary)

Panel Chair: Sarah Blakelock, Independent tax and legal consultant, arbitrator and mediator



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Friday 7 July, 9:30-10:30: Tax directors' discussion - impact on multinational companies



“Join the tax director’s panel for an exchange of views on a number of interesting issues, including:

- How have multinational companies implemented the EU’s ATADs? What are the primary challenges they have faced in doing so?
- Are the existing rules and new tax initiatives aimed at preventing tax avoidance effective? To what extent are they likely to achieve their intended goals, while assuring a level playing field?
- Are there alternative strategies and methods for promoting and assuring responsible tax behaviour, including paying a fair share of taxes? Could the adoption of responsible tax practices or fundamental changes in the corporate tax systems render anti-tax avoidance reporting requirements obsolete?

Speakers:

- **Christian Kaeser:** Global Head of Tax at Siemens
- **David Murray:** Head of Tax Policy & Sustainability at Anglo American
- **Ralf Thelosen:** Transfer Pricing and Tax Risk Management at Citco
- **Karine Halimi-Guez:** Vice President-Head of Tax at Booking.com
- **Eter Burkadze,** Transfer Pricing Manager at PVH Europe B.V. (Tommy Hilfiger & Calvin Klein) (Session Secretary)

Looking forward to welcoming you at our session.”

Panel Chair: Kris Bodson, Senior Director EMEA Taxation and Policy at Johnson & Johnson



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Friday 7 July, 11:15 – 12:45: Key Conference takeaways and a glimpse into the future

“In this concluding session, chairs of the earlier panels will discuss the following questions:

- What are the key conclusions of this Conference and how do they connect with each other?
- What are unresolved problems that ‘horizontally’ affect the anti-avoidance rules examined during the Conference? For instance: the interaction with Pillar 2, the general problems of interpretation presented by the EU Directives in this field, their interaction with the national penalties, or transfer pricing rules, how they affect tax treaties with non-EU countries, the new type of disputes that are arising or may arise in the future before the CJEU or national courts and the interconnection of these EU Directives with fundamental EU law principles and the Charter of Fundamental Rights of the EU.
- What would be a desirable direction for the EU policy on avoidance and fraud?

Speakers:

- **Kris Bodson**, *Senior Director EMEA Taxation and Policy at Johnson & Johnson*
- **Daniel Gutmann**, *Professor at the Sorbonne Law School and Partner at CMS Francis Lefebvre*
- **Sigrid Hemels**, *State Counsellor in the Advisory Division of the Dutch Council of State*
- **Guglielmo Maisto**, *Founder of Maisto e Associati, Professor of International and Comparative Tax Law at Università Cattolica di Piacenza*
- **Ricardo García Antón**, *Assistant Professor at Tilburg University (Fiscal Institute Tilburg) (Session Secretary)*”



Adolfo Martín Jiménez, Professor of Tax Law | University of Cádiz



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3rd European Region Conference 2023

Beurs van Berlage | 5-7 July 2023 Amsterdam

Bringing together tax professionals from Europe and beyond, the conference will discuss key European developments that are shaping international tax law around the world.

The Netherlands IFA branch

The Netherlands IFA branch looks forward to welcoming IFA members and friends for three days of engaging discussions and unique networking opportunities in the historical center of Amsterdam.

More information

For more information on the venue, logistics, registration and sponsorship opportunities, see the conference website at www.ifa-nl.org/amsterdam2023. For further inquiries, please contact Pauwels Congress Organisers

Susanne Pauwels | +31 43 3218480)