



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 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 BEPS recommendations into standards inter alia through the Anti-Tax Avoidance Directives and is impacting the tax advisory profession through initiatives such as SAFE.

In addition to the adoption of Directives, the case law of the Court of Justice of the European Union 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.

The Netherlands IFA branch looks forward to welcoming IFA members from Europe and beyond to discuss these remarkable developments from a very practical perspective during the third IFA European Region Conference on 5-7 July 2023 in Amsterdam.

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The conference committee thanks the organisations that have made a financial contribution to the conference. Interested in offering your support in making the conference accessible to our broad community of international tax professionals? Please visit www.ifa-nl.org/amsterdam2023 to see how your organisation can contribute.



Wednesday 5 July 2023

15:30 Registration and refreshments

16:30 **Opening of the conference**

By the Netherlands IFA branch

16:40 **Welcome and key-note speech**

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

17:00 **Key-note speech: a global perspective on tax avoidance**

High-level official TBC

17:20 **Fire-side chat**

*Recent tax reform initiative 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 **Marnix van Rij**, **Benjamin Angel (European Commission)** and other high-level officials (TBC)*
Session chair: **Maikel Evers** – Associate Partner EY Brussels/Rotterdam

18:30 Reception and walking dinner

Marnix van Rij



Benjamin Angel



Thursday 6 July 2023

08:00 Coffee and tea

08:30 Key-note speech

Gerassimos Thomas – Director-General Taxation and Customs Union at European Commission

09:00 Plenary session on the main topic: **Countering tax avoidance in the European Union 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 at Université Paris-1 Panthéon-Sorbonne

10:30 Coffee break

11:00 Plenary session on the main topic: **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 of the Dutch Council of State

12:30 Lunch



Gerassimos Thomas



Thursday 6 July 2023 (continued)

13:45 Break out round 1 a choice from:

A. Tax authorities' seminar: enforcing ATAD1 and ATAD2 | *What is the experience with these directives so far? What to expect?*

Session chair: **Valerio Barbantini** - Deputy Director General at the Italian Revenue Agency

B. Fiscal state aid and tax avoidance: where are we now? | *Including an outlook on the anticipated Foreign Subsidies Regulation as a supplementary tool*

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

15:00 Coffee break

15:30 Break-out round 2 a choice from:

A. Value Added Taxation: abuse of law

Taking stock, lessons learned and outlook

Session chair: **Odile Courjon** - Council Lawyer at PDGB Law Firm

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 at PricewaterhouseCoopers

17:00 YIN session: The EU green tax agenda and third 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 CBAM in this regard? What issues do businesses and investors face?

18:30 Optional Amsterdam canal cruise (at own cost)

18:30 Speakers' dinner (by invitation only)



Friday 7 July 2023

08:30 WIN session: dispute resolution

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

09:30 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

10:30 Coffee break

11:00 Concluding plenary (with a selection of panel chairs)

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

Session chair: **Adolfo Martin Jimenez** - Professor of Tax Law at University of Cádiz

12:30 Closing of the conference

13:00 Lunch



Session information





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Thursday 6 July, 11-12.30: 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.

In my panel we will dive into these topics.

- 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?

We will discuss these and many other questions in this exciting panel. I hope you will join us!”

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



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Thursday 6 July, 13.45-15: 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 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 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?

The panel 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 Foreign Subsidies Regulation (FSR), which entered into force in January 2023. Join us for a fascinating discussion on the possible consequences of FSR on fiscal State aid.”

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



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Thursday 6 July, 15.30-17: Value Added Tax - Abuse of law: taking stock, lessons learned and outlook



“Abuse of law in the VAT field remains a longstanding and continuous matter within the European Union 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?

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

Odile Courjon, Council Lawyer at PDGB Law Firm



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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 anti-tax avoidance directives? 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?

Looking forward to welcoming you at our session."

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



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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](mailto:Susanne.Pauwels@pauwels.nl) | +31 43 3218480)