



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

## Silver



## Bronze



The Conference Organising 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](http://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** Key-note speeches

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

Contribution of other high-level official TBC

**17:20** Policy makers' take on tax avoidance in the EU and beyond

*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 **Paul Tang (European Parliament)**.

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

**18:30** Reception and walking dinner



Marnix van Rij

Benjamin Angel

Paul Tang



# 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: 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



Gerassimos Thomas



# Thursday 6 July 2023 (continued)

## 13:45 Break out 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: **Juan Cano García, Emma Barrögård**

**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 | WU Institute for Austrian and International Tax law

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

## 15:00 Coffee break

## 15:30 Break-out 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: **Agustin Miguez Perez, Pawel Selera, Jorgen de Kok**

**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

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

## 16:45 Break



# Thursday 6 July 2023 (continued)

**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 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, Charles Nysten**

**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 Coffee and tea

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

Panel members: **Meenakshi (Mini) Gunpath, 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: **David Murray, Ralf Thelosen, Christian Kaeser**

10:45 Coffee break

11:15 **Concluding plenary**

*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**

13:00 Lunch





# Session information





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### Wednesday 5 July, 17:20-18.30: 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:

- **State-Secretary Marnix van Rij** will join the discussion to join the perspective of the Netherlands – an EU Member State that has taken up a key role in the fight against tax avoidance.
- **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.

Make your voice heard through the [Conference survey](#) and join the debate on 5 July!"

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





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### Thursday 6 July, 9-10.30: 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 in Supervision One Department (supervision over state-owned entities) in the Polish Ministry of State Assets and Counsellor to the Polish Ministry of Finance on international tax affairs*
- **Jérôme Monsenego**, *Professor of international tax law at Stockholm University*
- **Emmanuel Raingeard 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”*

**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 dealt with by:**

#### **Speakers:**

- **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 and Tax Partner at AG

**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, 13:45-15:00: 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?

**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.”**

*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?

**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.”**

***Odile Courjon, Council Lawyer at PDGB Law Firm***





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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 (Panel 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?

**Looking forward to welcoming you at our session."**

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





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# 3<sup>rd</sup> 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](http://www.ifa-nl.org/amsterdam2023). For further inquiries, please contact Pauwels Congress Organisers

Susanne Pauwels | +31 43 3218480)