future of profit allocation for multinational enterprises

impact of latest OECD/G20 work on digitalisation of the economy

Lausanne, October 28, 2019

In cooperation with

Faculty of Business and Economics (HEC)
Faculty of Law, Criminal Justice and Public Administration
Tax Policy Center
The ongoing tax challenges raised by the digital economy have underscored fundamental tax policy problems. These challenges, which relate primarily to the notions of nexus and profit allocation under international tax law, may affect all businesses. Moreover, the balance of allocation of fiscal revenues between residence countries and market/consumer jurisdictions is at stake.

The OECD/G20 and the Inclusive Framework, which brings over 130 countries and jurisdictions, are currently aiming at finding an international tax consensus which could significantly reshape international corporate tax policy. Policy options currently considered include new nexus and profit allocation mechanisms, new rules to provide relief from double taxation and dispute resolution and prevention.

The outcome of this work may have a significant impact on the international allocation of profits of Multinational Enterprises.

The present Symposium is a joint initiative of the Tax Policy Center and other Centers of the University of Lausanne in cooperation with the Fiscal Institute of KU Leuven. It is intended to provide a neutral and academic platform to debate the latest developments in this area and their possible policy and practical implications. To that end, the faculty of the Symposium will consist of leading representatives of the OECD, academia and businesses

We look forward to welcoming you on the beautiful campus of the University of Lausanne.

Yours sincerely,

Prof. Dr. Robert J. Danon
Tax Policy Center
University of Lausanne

Dr. Vikram Chand
Tax Policy Center
University of Lausanne

Prof. Dr. Anne-Christine Favre
Center of Public Law
University of Lausanne

Prof. Dr. Damiano Canapa
Center for Business Law
University of Lausanne

Prof. Dr. Andrea Bonomi
Center of Comparative, European and International Law
University of Lausanne

Prof. Dr. Luc De Broe
Institute for Tax Law
KU Leuven
# PROGRAM

## Introduction

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<td>9h00 – 9h10</td>
<td><strong>Opening address by</strong>&lt;br&gt;- Prof. Dr. François Bussy, Vice Rector “Research and International Relations“, University of Lausanne&lt;br&gt;- Prof. Dr. Laurent Moreillon, Dean of the Faculty of Law, Criminal Justice and Public Administration, University of Lausanne</td>
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<td>9h10 – 9h30</td>
<td><strong>Setting the scene by</strong>&lt;br&gt;- Prof. Dr. Robert Danon, Director, Tax Policy Center, University of Lausanne&lt;br&gt;- Dr. Vikram Chand, Tax Policy Center, University of Lausanne</td>
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## Session I: Scope and nexus rules

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<td>9h30 – 10h00</td>
<td><strong>Presentation by</strong>&lt;br&gt;- Mrs. Sophie Chatel, Head of Tax Treaty Unit, OECD</td>
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<td>10h00 – 11h00</td>
<td><strong>Panel Discussion</strong>&lt;br&gt;- Chair: Prof Dr. Robert Danon&lt;br&gt;- Mrs. Sophie Chatel&lt;br&gt;- Mr. Tim McDonald, Vice President Global Taxes, Procter and Gamble&lt;br&gt;- Prof. Dr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz&lt;br&gt;- Dr. Vikram Chand</td>
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<td>11h00 – 11h15</td>
<td><strong>Coffee Break</strong></td>
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## Session II: New profit allocation rules

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<td>11h15 – 11h45</td>
<td><strong>Presentation by</strong>&lt;br&gt;- Dr. Richard Collier, Senior Advisor, OECD</td>
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<td>11h45 – 13h00</td>
<td><strong>Panel discussion</strong>&lt;br&gt;- Chair: Dr. Vikram Chand&lt;br&gt;- Dr. Richard Collier&lt;br&gt;- Prof Itai Grinberg, Professor of Law, Georgetown University&lt;br&gt;- Mrs. Katherine Amos, Vice President, Global Transfer Pricing and Tax Disputes, Johnson &amp; Johnson&lt;br&gt;- Jean Louis Geyr, Senior Vice President, Group Head of Global Tax, Nestlé&lt;br&gt;- Mr. Tim McDonald</td>
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<td>13h00 – 14h00</td>
<td><strong>Lunch</strong></td>
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## Session III: New relief from double taxation rules, dispute prevention and resolution and implementation

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<td>14h00 – 15h30</td>
<td><strong>Panel Discussion</strong>&lt;br&gt;- Chair: Prof Dr. Luc De Broe, Professor of International Tax Law, KU Leuven, Belgium&lt;br&gt;- Mrs. Sophie Chatel&lt;br&gt;- Prof Dr. Robert Danon&lt;br&gt;- Dr. Vikram Chand&lt;br&gt;- Prof Dr. Adolfo Martín Jiménez&lt;br&gt;- Prof Itai Grinberg&lt;br&gt;- Mr. Tim McDonald</td>
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<tr>
<td>15h30 – 16h00</td>
<td><strong>Closing address by</strong>&lt;br&gt;- Ambassador Christoph Schelling, Head of Tax Division, State Secretariat for International Finance (SIF), Switzerland</td>
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FUTURE OF PROFIT ALLOCATION FOR MULTINATIONAL ENTERPRISES
Impact of latest OECD /G20 work on Digitalisation of the Economy
OCTOBER 28, 2019
Synathlon 1216
University of Lausanne (Switzerland)

HOW TO GET HERE?
The Geneva-Cointrin International airport is at 60 km
By train:
From Lausanne railway station take the metro m2 (direction Croisettes), change in « Lausanne-Flon » to m1 (direction Renens-Gare) and get out at « UNIL-Chamberonne »
By car:
On the motorway A1, direction « Lausanne » – « Lausanne Sud », exit at « Unil-EPFL »

GENERAL INFORMATION
For further information, please contact
Mrs. Natacha Fauconnier, e-mail: taxpolicy@unil.ch
REGISTRATION FORM

Mrs. [ ]  Mr. [ ]  Dr. [ ]  Other [ ]

Family name  First name

Function

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Phone Nr  Country

E-mail

I herewith agree to register [ ]  Cost CHF 650.– (documentation included)
A reduced fee of CHF. 100.- applies to students

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Cancellation:  In the event of cancellation, written notification should be sent to: taxpolicy@unil.ch. The following cancellation fees will be deducted before any refund is made:

- Until 24 October, 2019  CHF 300.–
- On and after 24 October, 2019  No refund

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I have read and accept the cancellation terms.

Signed by  Date

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