



# TAX LAW



Faculty of Business and Economics (HEC)  
Faculty of Law, Criminal Justice and Public Administration  
Tax Policy Center

## 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

  
UNIL | Université de Lausanne

Centre de droit public

  
UNIL | Université de Lausanne

Centre du droit  
de l'entreprise (CEDIDAC)

  
UNIL | Université de Lausanne

Centre de droit comparé,  
européen et international

  
KU LEUVEN

  
UNIL | Université de Lausanne

# OVERVIEW

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*

9h00 – 9h10

### **Opening address by**

- Prof. Dr. François Bussy, Vice Rector “Research and International Relations”, University of Lausanne
- Prof. Dr. Laurent Moreillon, Dean of the Faculty of Law, Criminal Justice and Public Administration, University of Lausanne

---

9h10 – 9h30

### **Setting the scene by**

- Prof. Dr. Robert Danon, Director, Tax Policy Center, University of Lausanne
- Dr. Vikram Chand, Tax Policy Center, University of Lausanne

---

## *Session I: Scope and nexus rules*

9h30 – 10h00

### **Presentation by**

- Mrs. Sophie Chatel, Head of Tax Treaty Unit, OECD

---

10h00 – 11h00

### **Panel Discussion**

- **Chair:** Prof Dr. Robert Danon
- Mrs. Sophie Chatel
- Mr. Tim McDonald, Vice President Global Taxes, Procter and Gamble
- Prof. Dr. Adolfo Martín Jiménez, Professor of Tax Law, University of Cádiz
- Dr. Vikram Chand

---

11h00 – 11h15

### **Coffee Break**

---

---

## *Session II: New profit allocation rules*

11h15 – 11h45

### **Presentation by**

- Dr. Richard Collier, Senior Advisor, OECD

---

11h45 – 13h00

### **Panel discussion**

- **Chair:** Dr. Vikram Chand
- Dr. Richard Collier
- Prof Itai Grinberg, Professor of Law, Georgetown University
- Mrs. Katherine Amos, Vice President, Global Transfer Pricing and Tax Disputes, Johnson & Johnson
- Jean Louis Geyr, Senior Vice President, Group Head of Global Tax, Nestlé
- Mr. Tim McDonald

---

13h00 – 14h00

### **Lunch**

---

## *Session III: New relief from double taxation rules, dispute prevention and resolution and implementation*

14h00 – 15h30

### **Panel Discussion**

- **Chair:** Prof Dr. Luc De Broe, Professor of International Tax Law, KU Leuven, Belgium
- Mrs. Sophie Chatel
- Prof Dr. Robert Danon
- Dr. Vikram Chand
- Prof Dr. Adolfo Martín Jiménez
- Prof Itai Grinberg
- Mr. Tim McDonald

---

15h30 – 16h00

### **Closing address by**

- Ambassador Christoph Schelling, Head of Tax Division, State Secretariat for International Finance (SIF), Switzerland
-



## 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](mailto:taxpolicy@unil.ch)



Faculty of Business and Economics (HEC)  
Faculty of Law, Criminal Justice and Public Administration  
Université de Lausanne | Internef | CH-1015 Lausanne  
Tél. +41 21 692 28 07 | [taxpolicy@unil.ch](mailto:taxpolicy@unil.ch)

**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)

**REGISTRATION FORM**

Mrs.  Mr.  Dr.  Other

Family name  First name

Function

Company

Street / Nr

PO Box

Zip code  City

Phone Nr  Country

E-mail

**I herewith agree to register**

Cost CHF 650.- (documentation included)  
A reduced fee of CHF. 100.- applies to students

**Payment:** Upon reception of your registration form, you will receive our confirmation and invoice (with payment instructions). Bank fees on payment transfers are not included in the registration rates stated above and must be paid by participants.

**Cancellation:** In the event of cancellation, written notification should be sent to: [taxpolicy@unil.ch](mailto: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**

I agree to the above mentioned conditions as well as the conditions stated in the Program.  
I have read and accept the cancellation terms.

Signed by  Date

**Registration form to be returned by e-mail to [taxpolicy@unil.ch](mailto:taxpolicy@unil.ch)**