



# TAX LAW



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

## MASIT international tax policy update

tax rulings and eu state aid rules/us and uk perspective on BEPS

February 3, 2015

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## BACKGROUND AND OVERVIEW

As from 2015, the Master of Advanced studies in international Taxation of the University of Lausanne is committed to offer periodical updates on important international tax policy developments. In this first session, **Mr. Pierpaolo Rossi** (Member of the Legal Service, EU Commission) will analyse the growing importance of **EU State aid rules** in the field of Tax Rulings, **APA'S and Mismatch arrangements** and the importance of these rules for third countries such as Switzerland. Indeed, on 17 December 2014 the European Commission decided to enlarge the enquiry into tax ruling practices under EU state aid rules to cover all Member States. **Professor David Rosenbloom** (Director of the International Tax Program at NYU and Partner, Caplin and Drysdale) will then offer an overview of the most recent **US position on BEPS** as well as on the reform of the US international tax system. **Dr. Philip Baker** (Senior Visiting Fellow at the University

of London and Barrister, Field Court Tax Chambers) will present the UK position on BEPS with a particular emphasis on most recent developments such as **patent boxes** and the **UK tax on diverted profits**. The speakers' presentation shall then be followed by a discussion with the audience, which we shall moderate with **Professor Guglielmo Maisto** (Professor at the Catholic University of Piacenza, Founding Partner, Maisto e Associati).

This half day interactive seminar is intended to provide a forum to discuss all of the foregoing issues. The seminar is in particular aimed at senior practitioners, group tax counsels, members of tax administrations, tax policy advisors and academic researchers.

We look forward to welcoming you in Lausanne and to our fruitful discussions.

Yours sincerely,



**Prof. Dr. Robert J. Danon**  
Professor of Swiss and international  
tax law at the University of Lausanne  
Program Director



**Vikram Chand**  
Academic Coordinator

# PROGRAM

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- 8H30 – 8H50 REGISTRATION AND WELCOME COFFEE**
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- 8H55 – 9H00 WELCOME ADDRESS**  
Prof. Robert Danon
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- 9H00 – 9H40 EU STATE AID RULES AND TAX RULINGS, APAS AND MISMATCH ARRANGEMENTS**  
Mr. Pierpaolo Rossi
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- 9H40 – 10H20 THE US REACTION TO BEPS**  
Prof. David Rosenbloom
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- 10H20 – 10H50 COFFEE BREAK**
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- 10H50 – 11H30 THE UK REACTION TO BEPS (IN PARTICULAR PATENT BOXES AND THE UK TAX ON DIVERTED PROFITS)**  
Dr. Philip Baker
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- 11H30-12H15 DISCUSSION WITH THE AUDIENCE**
- Moderators:  
**Prof. Robert Danon**  
**Prof. Guglielmo Maisto**
- Panel speakers:  
**Mr. Alain Berlier**  
*Group Tax Director, Metalor Technologies*
- Mr. Claude-Alain Barke**  
*Tax Partner, PriceWaterhouseCoopers, Lausanne*
- Mr. Vikram Chand**
- Dr. Raoul Stocker**  
*Tax Partner, Bär & Karrer, Zurich*
- Mr. Markus Wyss**  
*Partner, KPMG Zurich*
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# FEBRUARY 3, 2015 UNIVERSITY OF LAUSANNE INTERNEF BUILDING

## GENERAL INFORMATION

**Metro M1:**  
get out at the "UNIL Dorigny" stop.

**By car:**  
Parking outside with parking fee  
(white zones).

For further information,  
please contact Dalia Majzoub,  
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