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TAX LAW



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

BEPS: The outcome

Impact for EU and Swiss tax policy

Lausanne, 19-20 January 2016

Swiss and international tax policy

OVERVIEW AND PROGRAM

On 5 October the OECD delivered its long awaited final reports relating to its Base Erosion and Profit Shifting (BEPS) Project. Whether they entail a binding framework or simply consist in recommendations, these deliverables are of paramount importance for all OECD and European Member States. In particular, Switzerland's III corporate tax reform, whose draft bill was sent to Parliament in June, has strongly been influenced by the BEPS action plan. Moreover, BEPS may lead to amendments to Swiss law beyond the corporate tax reform.

The Symposium of international tax law, which will be held at the University of Lausanne on 19 and 20 January 2016, is proud to offer a forum for discussion of the foregoing critical tax policy issues. The faculty of the Symposium shall consist in leading representatives from the OECD, the European Commission, Swiss Federal and Cantonal tax administrations as well as international and Swiss academics, practitioners from the private sector or industry.

On 19 January, particular emphasis will be placed on CFC rules, harmful tax competition (the implementation of nexus based patent boxes by various countries), exchange of information and tax rulings, hybrid mismatches and abuse of tax treaties. We will also be discussing the beneficial ownership Swap case decided by the Swiss Supreme Court on 5 May 2015. On 20 January, on the other hand, we shall be looking at the compatibility of BEPS with EU law. Last but not least, we shall turn to the very latest on Switzerland's corporate tax reform and the possible future evolution of its fiscal policy.

On behalf of the organizing committee and our speakers, I look very much forward to welcoming you on our beautiful campus in January.

Yours sincerely,



Prof. Dr. Robert J. Danon

DAY 1 TUESDAY 19 JANUARY 2016

8H30 REGISTRATION AND WELCOME COFFEE

8H50 WELCOME ADDRESS BY THE DEANS

Prof. Laurent Moreillon, *Dean of the Faculty of Law, Criminal Justice and Public Administration*

Prof. Jean-Philippe Bonardi, *Dean of the Faculty of Business and Economics (HEC Lausanne)*

9H00 INTRODUCTION

Prof. Robert Danon, *Professor of Swiss and international tax Law, Vice Dean of the Faculty of Law and Director of the department of Business and Tax Law (HEC Lausanne), University of Lausanne*

9H05-10H05 OPENING TAX POLICY SPEECHES: FROM BEPS TO FAIR TAXATION

Fair taxation within the EU internal market

Gauthier Charles de la Brousse, *Head of Sector, Directorate General for Taxation and Customs Union, Company Taxation Initiatives, European Commission*

Overview of the G20/OECD BEPS 2015 final deliverables

Marlies de Ruyter, *Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, Centre for Tax Policy and Administration, OECD*

10H05-11H15 PATENT BOXES: THE IMPLEMENTATION OF THE MODIFIED NEXUS APPROACH BY COUNTRIES

Chair: Prof. Robert Danon

Leading speaker: Prof. Lilian Faulhaber, *Professor of Law, Georgetown School of Law, former OECD advisor to the BEPS project*

Patent boxes: the implementation of the modified nexus approach in selected EU countries

Prof. Luc De Broe, *Professor of International Tax Law, KU Leuven (Belgium)*, Elizabeth Gil Garcia, *University of Alicante (Spain)*, Prof.

Guglielmo Maisto, *Professor of Tax Law at the Catholic University of Piacenza, Partner, Maisto e Associati (Italy)*, Peter Beerstecher, *Head of Corporate Tax Division, Tax authority of the Canton of Basel-Stadt (Switzerland)*, Gerardine Doyle, *University College Dublin (Ireland)*

**11H15-
13H30 REFRESHMENTS AND LUNCH**

**13H30-
14H00 EXCHANGE OF INFORMATION AND TAX RULINGS**

Chair: Prof. Guglielmo Maisto

Leading speaker: Prof. Xavier Oberson, *Professor of Swiss and international tax law at the University of Geneva, Partner, Oberson & Partners (Geneva)*

**14H00-
14H40 THE BEPS WORK ON TRANSFER PRICING**

Chair: Bruno Gibert, *Partner, CMS Bureau Francis Lefebvre (Paris), Chairman of the EU joint forum on transfer pricing*

Leading speaker: Marlies de Ruiter

**14H40-
15H00 THE BEPS WORK ON HYBRID MISMATCHES – SELECTED ISSUES**

Leading speaker: Prof. Jürgen Lüdicke, *Professor of German and international tax law at the University of Hamburg, Partner, PricewaterhouseCoopers (Hamburg)*

**15H00-
15H30 COFFEE BREAK**

**15H30-
17H00 TAX TREATIES - SELECTED ISSUES**

Chair: Prof. Stef van Weeghel, *Professor of International Tax Law, Law faculty of the University of Amsterdam, Tax partner, PricewaterhouseCoopers (Amsterdam)*

Leading speakers:

Treaty abuse (including the beneficial ownership Swap case)

Prof. Luc De Broe

Prevent the Artificial Avoidance of PE Status

Peter Blessing, *Managing Director (Washington National Tax), KPMG LLP (New York City)*

Application of tax treaties to hybrid entities

Hugues Salomé, *Partner, Leader Private PricewaterhouseCoopers (Geneva)*

**17H00-
18H00 COCKTAIL RECEPTION**

DAY 2 WEDNESDAY 20 JANUARY 2016 – BEPS AND EU LAW

Chair: Prof. Peter Wattel, *Professor European Tax Law, Amsterdam Centre for Tax Law, University of Amsterdam, Advocate-General, Supreme Court of the Netherlands*

8H45 WELCOME COFFEE

**9H00-
9H30 DOES BEPS IMPLY CAPITAL EXPORT NEUTRALITY?**

Leading speaker: Prof. Pasquale Pistone, *Professor of European and International Tax Law at the WU Vienna and at the University of Salerno, IBFD Academic Chairman*

**9H30-
10H00 THE IMPACT OF EU STATE AID RULES ON TAX INCENTIVES**

Leading speaker: Conor Quigley, *QC, Serle Court, (London)*

**10H00-
10H30 GENERAL ASSESSMENT OF BEPS AND EU LAW**

Leading speaker: Prof. Edoardo Traversa, *Professor of Belgian and international tax Law, Université catholique de Louvain Of Counsel, Liedekerke (Brussels)*

**10H30-
11H00 COFFEE BREAK**

BEPS AND SWISS LAW (RIE III/USR III AND BEYOND)

Chair: Prof. Robert Danon

Leading speakers:

**11H00-
11H30 IMPACT OF BEPS ON SWISS CORPORATE POLICY**

Christoph Schelling, *Ambassador, Head of Tax Division, State Secretariat for International Financial Matters (SIF) (Bern)*

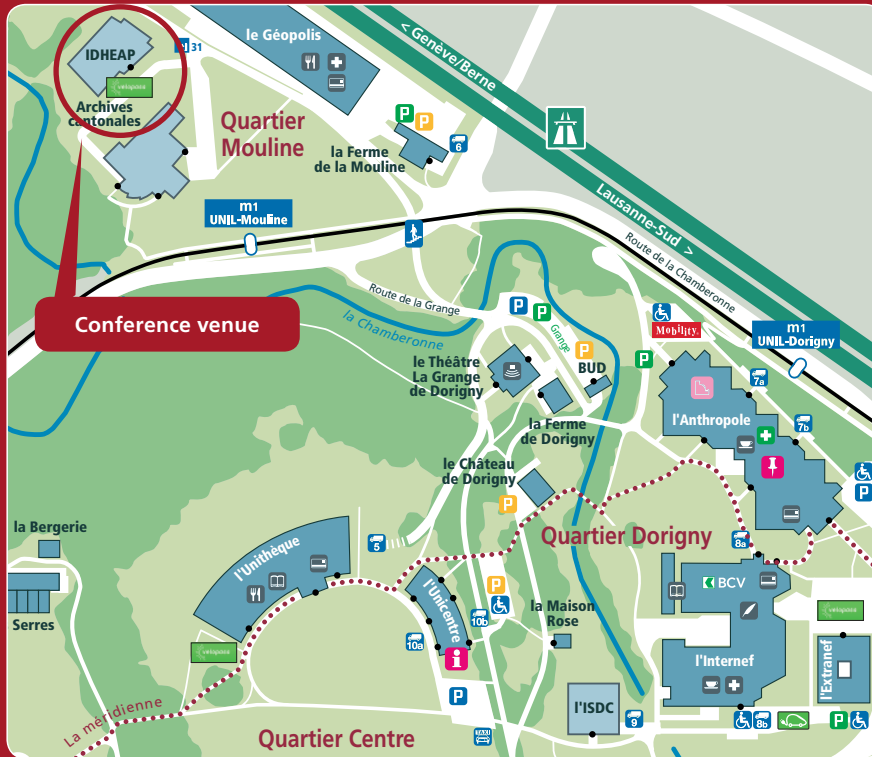
**11H30-
12H00 THE STATUS OF SWITZERLAND'S III CORPORATE TAX REFORM**

Fabian Baumer, *Vice-Director, Head of Tax Policy, Swiss Federal Tax Administration (Bern)*

**12H00-
12H30 IMPACT OF BEPS BEYOND SWITZERLAND'S III CORPORATE TAX REFORM**

Prof. Robert Danon

12H30 END OF THE SYMPOSIUM AND COCKTAIL RECEPTION



BEPS: THE OUTCOME IMPACT FOR EU AND SWISS TAX POLICY

JANUARY 19 & 20, 2016

SWISS GRADUATE SCHOOL OF PUBLIC
ADMINISTRATION (IDHEAP)

UNIVERSITY OF LAUSANNE
(SWITZERLAND)

HOW TO GET HERE ?

The Geneva-Cointrin International airport is at 60 km

By train:

Just outside the Lausanne railway station take the Metro M1, direction « *Renens-Gare* »

Get out at « *Unil Mouline* »

By car:

On the motorway A1, direction
« *Lausanne* » – « *Lausanne Sud* »,
exit at « *Unil-EPFL* »

GENERAL INFORMATION

For further information, please contact
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Swiss and international tax policy

Affranchir svp!



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BEPS: THE OUTCOME
IMPACT FOR EU AND SWISS TAX POLICY
JANUARY 19 & 20, 2016
IDHEAP - University of Lausanne (Switzerland)

REGISTRATION FORM

Mrs. Mr. Dr. Other

Family name First name

Function

Company

Street / Nr

PO Box

Zip code City

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E-mail

I herewith agree to register Cost CHF 1'000.- (One thousand Swiss Francs)
(documentation included)

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 : UNIL - Dorigny, Faculté de droit et des sciences criminelles, Mme Doriana Ferreira, Bâtiment Internef, 1015 Lausanne. The following cancellation fees will be deducted before any refund is made:

- From November 13 to 27, 2015 **CHF 400.-**
- On and after November 28, 2015 **No refund**

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

Signed by

Date