

The ATOZ Chair for European and International Taxation and the Department of Law invite you to:
Panel

International Taxation under Pillar 1

Prof. Dr. Werner Haslehner, ATOZ Chair for European and International Taxation, Professor at the University of Luxembourg

Dr. Julia Sinnig, Research Project Manager at ADA microfinance Luxembourg asbl

Prof. DDr. Georg Kofler, Professor at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business

Prof. Dr. Yariv Brauner, Hugh Culverhouse Eminent Scholar Chair in Taxation, Professor at the Levin College of Law, University of Florida

Abstract

Tax rules facing large multinational enterprises are set to change in a complex manner following the political agreement at the Level of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting reached in October 2021. The highly complex rules seeking to allocate additional taxing rights to market states in exchange for the elimination of “digital services taxes” might come into effect as early as 2023.

Many practical questions reaching from the technical means of implementation of provisions that are not aligned with existing tax treaties, the calculation and allocation of the tax base and the relief from double taxation are yet to be resolved in draft provisions expected to be released in late 2021. In addition, the impact of the reform – assuming its successful implementation – is yet uncertain.

In this seminar, we aim to analyse the open issues and attempt to give tentative answer as to where the development might go.

Thursday, 2 December 2021
18.15 – 19.45 h

Location

hybrid format:

- online: the link will be shared by e-mail on the day before the conference (start: 18.30)
- in presence:
University of Luxembourg
Weicker Building
room B001 (ground floor)
4, rue Alphonse Weicker
L-2721 Luxembourg

Language

English

Registration

- Free conference
- Registration through Eventbrite: <https://bit.ly/3n14Mdx>
- Maximum number of attendees:
 - o online: 200
 - o presence: 12 (Covid-check required)
- followed by a cocktail reception

Contact

michele.gouverneur@uni.lu