

The ATOZ Chair for European and International Taxation at the University of Luxembourg is delighted to invite you to a seminar on:

Perspectives on the Fight against BEPS

Content

On 16 September 2014, the OECD delivered the first batch of measures intended to combat base erosion and profit shifting (BEPS). In its latest release, the OECD recommends solutions to tax challenges of the digital economy, hybrid mismatch arrangements, harmful tax practices, tax treaty abuse and some key transfer pricing issues.

The delivery of these first seven measures out of the 15 proposed actions that have been endorsed by G20 leaders in 2013 provides a suitable background to assess the BEPS project's promise and challenges from various perspectives that will be relevant to its outcome. Some important consensus has been achieved among the 44 countries participating in the project. It will thus certainly shape the future of international tax practice for years to come. However, on many concrete questions, no unanimity has yet been reached and more than half of the planned action items remain to be tackled. More coordination in certain areas will certainly arrive; it remains to be seen, however, to what extent countries will be able and willing to further limit their freedom to engage in tax competition.

This seminar will examine critical questions relating to the project, including

- the likelihood of success to prevent BEPS
- the impact of the measures on international business and tax practice,
- the compatibility with EU law
- the consequences for Luxembourg and its financial industry

The University of Luxembourg is honoured to host a group of distinguished speakers and commentators for this seminar, including leading academics, practitioners and the coordinator of the BEPS project at the OECD, Mr Raffaele Russo.

Thursday 11 December 2014
3.30 pm – 6.30 pm

Location
University of Luxembourg
Bâtiment Weicker
Conference room B 001 (ground floor)
4, rue Alphonse Weicker
L-2721 Luxembourg

Language
English

Registration
- Free seminar
- Maximum number of attendants: 80
- Registration via Eventbrite :
<https://www.eventbrite.fr/e/perspectives-on-the-fight-against-beps-registration-14111970283>

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Speakers



RAFFAELE RUSSO is the Head of the BEPS Project at the OECD Centre for Tax Policy and Administration. Previously, he was Head of the Non-Compliance Unit and worked on the OECD Model Tax Convention and the OECD Transfer Pricing Guidelines, as well as on Exchange of Information. Before joining the OECD, he was a Senior Associate at the IBFD in Amsterdam and a practicing tax lawyer in Milan.



GEORG KOFLER is Professor of Law and Head of the Institute for Fiscal Law, Tax Law and Tax Policy at Johannes Kepler University of Linz Law School and chairman of the CFE's ECJ Task Force. His research focuses on international and European direct tax law and all aspects of Austrian tax law.



YARIV BRAUNER is Professor of Law at the University of Florida Levin College of Law, currently IBFD Professor in Residence 2014 and in 2011 Visiting Professor at WU Vienna. His research focuses on the merits of international cooperation and coordination of tax policies, and on the theory of corporate taxation, and, recently, on the BEPS initiative of the OECD.



JEAN SCHAFFNER is the Head of Luxembourg tax practice and is also a member of Allen & Overy's global tax board. He has more than 20 years of experience as a tax lawyer and has written several books on Luxembourg and international taxation. He is also a member of the scientific board of the Luxembourg chapter of the International Fiscal Association (IFA) and teaches international tax law at the University of Luxembourg.

Programme

3.30 pm | Welcome and introduction

Werner Haslehner
Associate Professor at the University of Luxembourg

3.45 pm | The BEPS Project: Half-way through

Raffaele Russo
OECD, Head of the BEPS Project

4.10 pm | The BEPS Project: A paradigm shift in international taxation?

Yariv Brauner
Professor of Law, University of Florida and IBFD Professor in Residence

4.30 pm | Panel Discussion

Tracy Kaye
Professor of Law, Seton Hall Law School and Fulbright Senior Research Scholar, University of Luxembourg

Werner Haslehner
Associate Professor at the University of Luxembourg

4.50 pm | Coffee break

5.20 pm | The BEPS Project and EU Law

Georg Kofler
Professor of Law, University of Linz

5.40 pm | The BEPS Project and Luxembourg

Jean Schaffner
Partner (Head of Tax), Allen & Overy Luxembourg

6.00 pm | Panel Discussion and Conclusion

Alain Steichen
Partner, Bonn Steichen & Partners, Luxembourg

Werner Haslehner
Associate Professor at the University of Luxembourg

6.30 pm | Cocktail