



SECOND EUROPEAN REGION CONFERENCE

MILAN 19-20 MAY 2022 - HOTEL PRINCIPE DI SAVOIA

Mobility of work, capital, IP and business
in a changing European tax environment

PROGRAMME





SECOND EUROPEAN
REGION CONFERENCE
MILANO 19-20 NOVEMBRE 2012 - ACCORDI PROMOZIONALI DI SPONSORING
Mobility of work, capital, IP and business
in a changing European tax environment

WELCOME

Dear colleagues and friends,

After the long postponement due to the pandemic, we are very happy to welcome you in presence in Milan for the IFA European Region Conference 2022 on “Mobility of work, capital, IP and business in a changing European tax environment”.

The conference shall give the stage to distinguished and experienced speakers - academics, tax officials and practitioners - to highlight crucial issues and track future trends in international taxation. The sessions will concentrate on the issues arising from mobility of work, capital, IP, and business in the light of the newest tax developments including implementation of BEPS and ATAD. Panel discussions shall also address the review of the practical tax implications of the most recent cross-border market deals and reorganizations which have taken place in Europe.

Speakers shall provide a comprehensive multi-jurisdictional tax expertise including representatives of Revenue Agencies and international organisations, tax academics, tax practitioners and tax directors.

Thank you again for joining the conference which will be a gateway for the forthcoming IFA virtual event

(IFA webinar Pillar Two: an update, 24 May 2022, <https://www.ifa.nl/calendar/ifa-webinar-pillar-two-an-update>) and the Annual Congress in Berlin (4-8 Sept, 2022, <https://www.ifatax2022.com/>).

Kind regards

Guglielmo Maisto, *Chair of IFA European Region*



Day 1 - May 19, 2022 [Thursday]

10:45-11:00 Opening and Welcome Speech

Room Galilei

Peter Barnes (*President of IFA*)

Guglielmo Maisto (*President of IFA European Region*)

11:00-12:45 Plenary I - Part I

Room Galilei

MOBILITY OF WORK (CORPORATE TAX ASPECTS)

Chair: Jonathan Schwarz (*UK*)

Ruth Bloch-Riemer (*Switzerland*)

Maikel Evers (*The Netherlands*)

Helen Pahapill (*Estonia*)

Marta Pankiv (*Austria*)

The first part of the Plenary I shall cover the corporate tax ramifications of the mobility of workers focusing on activities conducted within MNEs relating to both business and staff functions (e.g. supervision of foreign subsidiaries), both through the use of contractors and employees. The panel will cover (a) PE threshold (i.e., magnitude and character of physical presence required to establish a PE); (b) if and under when supervisory activities conducted by the parent company's personnel in the country of residence of the subsidiary may constitute a PE; (c) when secondment of employees creates a PE; (d) cost, transfer pricing and VAT issues relating to employees' secondment; (e) determining PE profit from worker activity; (f) interaction between PE and technical service fee treatment; (g) executive mobility and corporate residence also having regard to vertical models of governance and reporting lines by function rather than entity.

12:45-13:45 Light Lunch

Room Marco Polo, Veranda

13:45-15:15 Plenary I – Part II

Room Galilei

MOBILITY OF WORK (PERSONAL INCOME TAX ASPECTS)

Chair: Daniel Gutmann (*France*)

Eva Naux (*Austria*)

Hannelore Niesten (*Belgium*)

Frank Pötgens (*The Netherlands*)

Martin Reinhold (*Germany*)

The second part of the Plenary I shall focus on distinct issues relating to personal income tax; (a) characterization of income; (b) secondment of employees and treaties; (c) special treaties on cross frontiers workers; (d) social security issues. A separate subject which might also be included is a review of special tax regimes for non-resident individuals taking up residency on a temporary basis to conduct employment activities.

15:15-15:45 WIN debate

Room Galilei

Odile Courjon, Vice Chair WIN, Reporter WIN European Region (*France*)
will interview:

Désiré Jansen, Global HR Mobility Director of BME Group (*Netherlands*)

15:45-16:15 Coffee Break

Room Marco Polo, Veranda

MOBILITY OF CAPITAL – RESHAPING GROUP DEBT WITHIN EUROPE

Chair: Dennis Weber (*The Netherlands*)

Massimo Antonini (*Italy*)

William Fogarty (*Ireland*)

Wojciech Sztuba (*Poland*)

Maarten Van Der Weijden (*The Netherlands*)

Break-out Session I shall address the reshaping of corporate capital structures of MNEs within Europe in light of the recent regulatory developments to impose interest deductibility restrictions.

The panelists will discuss diverse ways in which Member States implemented the ATAD interest-limitation rule as well as other trends in the application of GAAR or SAAR to group debt allocation. Country-specific experiences in adopting and applying new rules will be the focus of the session.

Safe harbours or other favourable rules relating to allocation, which the ATAD permits Member States to include in the implementing legislation, might lead to tax competition among Member States and tax-driven decisions to reshape group capital structure within Europe. This effect might be undesirable in the EU single market and contradictory to the goals of the Directive.

In addition, the panel will aim to address the interest limitation rules in a wider context of EU law, in particular in light of the relatively recent CJEU judgement in the Lexel case (C-484/19). Upon the availability of a full proposal for an EU directive on Debt-Equity Bias Reduction Allowance (DEBRA), the panel will devote a part of the discussion to it.

Last but not least, the panel will assess whether the current interest limitation rules are adequate in dealing with turbulent economic conditions such as those experienced during the COVID-19 Pandemic.

16:15-17:30**Break-out Session II****Room Cartesio****MOBILITY OF BUSINESS – TRENDS ON CROSS BORDER BUSINESS REORGANIZATION****Chair:** Pascal Hinny (*Switzerland*)Domenico Borzumato (*Italy*)Gauthier Blanluet (*France*)Arne Møllin Ottosen (*Denmark*)James Somerville (*Ireland*)

Break-out Session II shall provide an overview of major cross border business reorganizations which have taken place in Europe in the last 12 months using as a point of reference several actual public reorganizations of which the members of this panel are aware and with the issues raised by following their expertise. The focus of this session will be on how the ways in which multinational enterprises conduct business are “mobile” in different ways to respond to the tax landscape as it may be changing to respond to BEPS, the two Pillars and the GloBE proposals made by the OECD Secretariat, the influence of tax regulation and judicial determinations in the European Union and other circumstances that may cause businesses to relocate or recalibrate how they conduct business structurally, organize internal group transactions and have commercial exchanges with third parties within Europe, and both inbound to and outbound from Europe. These practical cases intend to stimulate a debate on how reorganizations have changed in response to regulatory, political and commercial forces identified with BEPS, highlighting issues concerning the taxation of cross border mergers and other ways of combining or organizing business elements, the transfer of places where business is conducted or directed, and European “inversions”, as well as the possible reactions to the anticipation or actual execution of realignment of enterprise as a result of “Brexit”. Issues relating to transfer of debt within the transfer of business shall be addressed under this Break-out Session II. This session will not be limited to typical organizational ways in which multinational enterprises organize and reorganize their component legally distinct elements; in keeping with the overall theme of the conference, this session will also consider less direct transactional and other ways in which multinational enterprises may recalibrate the deployment of their resources in ways that are responsive to changing political, fiscal and business dynamics even within a continuing familiar structural framework.

17:30**End of Day One****19:00****Cocktail****Room Marco Polo, Veranda**

Day 1 – May 19, 2022 [Thursday]

17:45-18:45 YIN Seminar*

Room Galilei

MOBILITY OF ASSETS - EXTRATERRITORIAL EFFECTS OF INDIRECT TAXATION IN EUROPE: CASES AND ISSUES

Daniele Conti (*Italy*)
Trevor Glavey (*Ireland*)
Selçuk Özgenc (*Turkey*)

* For information purposes only. The subject is not related to the main theme of the Conference.

Day 2 – May 20, 2022 [Friday]

09:15-10:30 Opening

Room Galilei

REVENUE AGENCIES IN CONVERSATION ON TAX AND MOBILITY THROUGH THE EUROPEAN BORDERS

Chair: Paolo Valerio Barbantini (*Italy*)

Hans D'Hondt (*Belgium*)

Jérôme Fournel (*France*)

George Pitsiliis (*Greece*)

Revenue Agencies of four European countries (countries involved: Belgium, France, Greece, Italy) address the challenges raised by mobility and the balance between tax risk assessment and elimination of double taxation. The debate shall also review the work undertaken by IOTA.

Areas of discussion are:

- Tax Administrations vis à vis the issue of mobility of income;
- Tax Administrations vis à vis digital economy and new technologies (e.g. 5G);
- Tax Administrations vis à vis specific sectors that are more affected by mobility and pose higher risk of compliance;
- Actions taken locally: actual examples of risk analysis and controls carried out in the respective countries and whether these activities might trigger and go beyond non tax issues as unfair competition with resident players;
- International cooperation: how and to what extent tax administrative cooperation can play a role in exchanging (real-time) information.

10:30-10:45

Coffee Break

Room Marco Polo, Veranda

MOBILITY OF IPS AND SERVICES- CORPORATE TAX ASPECTS**Chair:** Robert Danon (*Switzerland*)Jean-Louis Geyr (*Switzerland*)Elizabeth Gil Garcia (*Spain*)Achim Pross (*France*)Caroline Silberztein (*France*)

Break-out Session III shall discuss issues of implementation of IP Box regimes and the way these regimes have evolved and might further evolve in the light of the balance between residence and source taxation. The session shall also include a debate on income tax issues which may arise from the following: (i) mobility of business functions within groups; (ii) services (iii) characterization transactions related to IP (e.g. sale of IP vs license of IP) and (iv) income streams under treaties (Article 12 vs Article 7 OECD Model Convention). Similar issues of characterization regarding cloud computing or streaming.

MOBILITY OF IPS AND INCREASING SERVICITIZATION- INTERNATIONAL VAT ASPECTS**Chair:** Karl-Heinz Haydl (*Germany*)Mike Cunningham (*UK*)Agnes Fekete (*Belgium*)Tiina Ruohola (*Finland*)Francesca Vitale (*Italy*)

Break-out Session IV shall cover VAT and also Customs issues arising from transactions involving IPs and the increasing servitization of the economy. The digitalisation of the entire economy has led and will further lead to new business models and new go to market strategies, increasing the volume of cross-border transactions, impacting on their qualification as supply of goods or supply of services from a VAT perspective and leading to more complex and bundled supplies of goods and/or services. The session shall deal with these aspects looking at whether and where qualification issues from a VAT/GST perspective exist or may arise, what consequences they have for the allocation of the taxing rights for VAT/GST purposes, whether double taxation issues exist or may arise and if yes, how they can be resolved. Additionally, the session shall also address the impacts of servitization on VAT collection, and the importance of effective VAT collection mechanisms and administrative cooperation and exchange of information to ensure a level playing field for business and to safeguard VAT revenues for governments.

CONCLUSIONS ON THE WHOLE CONFERENCE



FACULTY



Jonathan Schwarz
Chair

Jonathan Schwarz is an English and an Irish Barrister at Temple Tax Chambers in London and is also a Canadian Barrister and a South African Advocate. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems.

He is a Visiting Professor at King's College London where he is Programme Director of the LLM (International Tax Law) and author of Schwarz on Tax Treaties and Booth and Schwarz: Residence, Domicile and UK Taxation among other publications. He is a member of the IFA Permanent Scientific Committee.



Ruth Bloch-Riemer
Speaker

Ruth Bloch-Riemer's practice focuses on domestic and international tax law. Ruth Bloch-Riemer is advising domestic and international companies and managers in all taxation and social security matters particularly in the context of compensation, i. a. within employee participation schemes and executive mobility, and in the development and implementation of complex domestic and cross-border pension solutions.

She, furthermore, regularly advises Swiss and foreign high net worth individuals in all taxation matters. In particular, she supports clients with regard to wealth and succession planning, the structuring of charitable contributions, questions in the context of the taxation of art and artists, and questions within the field of the domestic and international structuring and coordination of their pension and social security.

In her areas of practice, Ruth Bloch-Riemer supports clients both in the context of compliance work and non-contentious procedures as well as in the context of litigation vis-à-vis domestic administrative and judicial authorities.

Ruth Bloch-Riemer regularly publishes and speaks at conferences on tax and social security matters. She is a certified tax expert and serves as examination expert within the certified tax expert diploma process.

Ruth Bloch-Riemer was awarded the Rising Star Award 2019 by Euromoney Legal Media Group and listed as a Rising Star in Tax in the Legal Media Group's Expert Guides 2021. She has been acknowledged by Chambers High Net Worth (HNW) 2020 and 2021 as "Up and Coming", ranking her as a driver of the firm's growth and working towards an established reputation in the market.



Maikel Evers
Speaker

Maikel Evers joined EY as an Associate Partner in February 2020. A recognised expert in international taxation and tax policy, Maikel has broad experience in domestic and international tax policy and working with businesses on cross-disciplinary tax and compliance issues.

Since joining the EY tax policy team, Maikel has been providing insights to businesses, governments worldwide and the internal EY network on the impact of international tax developments on businesses and society. He assists businesses around the world in increasing the understanding of real-world business challenges among policy makers. He leads EY's EU Tax Policy Hub in Brussels, connecting EY's worldwide network with the EU institutions.

Trained as an international tax lawyer, Maikel has extensive experience in international and European taxation as well as policy making, in particular with the work of the OECD. In February 2014, Maikel joined the OECD's Centre for Tax Policy and Administration (CTPA) where he led various key projects. He served as the coordinator of the BEPS project to set up the Inclusive Framework on BEPS and led the Multilateral Instrument project. He also contributed to the development of the Unified Approach (Pillar One) and the treaty and EU aspects of the GloBE proposal (Pillar Two).

Prior to joining the OECD, Maikel gained experience in academia and government. As a researcher and lecturer he analysed the impact of international and European tax developments on rights and obligations of tax payers and administrations. As an advisor to the Netherlands Ministry of Finance, he negotiated tax treaties with G20 and developing countries, contributed to the design and development of international tax legislation, served as the competent authority of the Netherlands in charge of resolving cross border tax disputes and provided tax policy advice to the Netherlands Foreign Investment Agency and the APA/ATR team. He also represented the Netherlands in the negotiations over BEPS Actions 1-5 and 12.

Maikel is a Dutch national and is a frequent lecturer and speaker on international taxation. He holds a Masters in International tax law (Groningen University, Netherlands) and is an active member of the International Fiscal Association, serving as the president of the Netherlands branch and a member of the IFA Permanent Scientific Committee (Global).



Helen Pahapill
Speaker

Helen Pahapill, LL.M. (University of Leiden) is a Tax Policy Adviser in Estonian Ministry of Finance. She is responsible for international tax issues and has been negotiating Estonian tax treaties for over 15 years. During the Estonian Presidency of the Council of EU she was the Co-chair of the Working Party of Tax Questions. Over the years she has been a delegate to several Working Parties of the OECD, including the Committee of Fiscal Affairs.



Marta Pankiv
Speaker

Marta Pankiv leads the global tax function at Tricentis, a tech company with dual headquarters in the US and Austria. She is an international tax and transfer pricing professional with over 17 years of practical experience on a managerial level in-house and in various jurisdictions at PwC and Swiss multinational group. Dr. Pankiv is also a guest lecturer in the Executive Program in Transfer Pricing at the University of Lausanne in Switzerland, a member of IFA - International Fiscal Association, and regularly speaks at international tax conferences and publishes in professional tax journals. Her book published by IBFD - Contemporary application of the arm's length principle in transfer pricing - was cited in the 2018 Tax Court of Canada decision on transfer pricing. She holds a PhD in International Business Taxation from the Vienna University (WU) and LLM in International Tax Law (WU).



Daniel Gutmann
Chair

Professor of domestic, international and European tax law at the Sorbonne Law School (University Paris-1). He is also a partner at CMS Francis Lefebvre Avocats, in charge of the Tax Intelligence Department. Within CMS, Daniel is the Head of the CMS Treaty and EU Tax Law Group and a member of the steering committee, CMS Global Tax. Lastly, Daniel is the Chairman of the Academic Committee of the European Association of Tax Law Professors (EATLP), a member of the Permanent Scientific Committee of IFA and of the Scientific Committee of the French IFA Branch.



Eva Naux
Speaker

Eva Naux is head of Group Tax at PORR, an Austrian based international construction company. She is a lecturer at the Department of Austrian and International Tax Law at the Vienna University of Economic and Business Administration. Eva wrote her doctoral thesis on "Employee-Stock-Options" in Tax Treaty Law at the same department/university.



Hannelore Niesten
Speaker

Hannelore Niesten is a legal and fiscal policy expert in international and European taxation, providing consultancy services to the World Bank Group, the Asian Development Bank, and the International Center for Tax and Development. Hannelore's advisory experiences focus on the interface between tax law and policy issues, with emphasis on the business environment, financial inclusion, digital economy, and gender. Previously, Hannelore practiced tax law at a Brussels-based law firm and was a Fulbright Postdoctoral Scholar at Georgetown Law School and the University of Florida specializing in comparative international fiscal policy. Hannelore holds a PhD in Law from Maastricht University, an LLM in Business and Finance law from George Washington University, an Advanced Master in Tax Law and an Advanced Master in Notary Law from the Catholic University of Louvain, a Master in Globalization and Law, and a Master in European Law from Maastricht University.



Frank Pötgens
Speaker

Frank Pötgens is a tax lawyer with a focus on the area of international and EU tax law. His practice includes advising clients, which is a relatively small spin-off of De Brauw's corporate practice. The remaining and major part of his activities comprises litigation in a broader sense, including providing expert opinions for tax proceedings and second opinions, and conducting proceedings in the Netherlands' various tax courts. Frank regularly contributes to discussions on international tax law, and shares his views with the Dutch Ministry of Finance (e.g. on the 2010 tax treaty between the Netherlands and Japan, and the 2012 tax treaty between the Netherlands and Germany) and the Dutch parliament (hearing on the Dutch tax treaty policy and advising on the relationship between the Dutch Separated Private Assets regime and tax treaties). Frank was awarded his PhD by Erasmus University Rotterdam for his (published) thesis on the tax aspects of cross-border employees and their remunerations in January 2007.



Martin Reinhold
Speaker

Siemens AG corporate tax department responsible for the Group indirect tax and global employment tax matters. Before responsible for the taxation of Siemens Group international project business activities.



Dennis Weber
Chair

Dennis particularly advises on fundamental rights within the EU, such as the right to free movement, and the prevention of tax avoidance. He is involved in numerous proceedings in the field of European tax law in different EU Member States and before the European Court of Justice.

Dennis is Professor of European Corporate Tax Law at the University of Amsterdam, with specialization in anti-BEPS rules. He is director of the Amsterdam Centre for Tax Law (ACTL). He has been guest lecturer at various domestic and foreign universities. Dennis also regularly contributes to various tax publications and has authored numerous articles on European tax law.



Massimo Antonini
Speaker

Massimo Antonini joined Chiomenti in 2004 and became a Partner in 2008. He has been head of the tax department from 2012 to 2018.

He is currently member of the Managing Board of the Firm.

Massimo is involved in cross border M&A deals and in tax litigations (before Italian and European Courts and International arbitrations), with specific reference to permanent establishment, tax residence, transfer pricing and beneficial ownership issues.

He is member of the Supervisory board of the International Fiscal Association and member of the executive committee of the International Fiscal Association - Italian Branch.

He is member of the Commission jointly established by the Ministries of Justice and Finance for the reform of the tax Italian tax litigation procedure.

He is listed as Band 1 in Chambers Europe and as Hall of fame in Legal 500.

He regularly participates, as speaker, to national and international seminars and public conferences.

He regularly publishes articles on national and international tax matters.



Will Fogarty
Speaker

William is a partner of Maples and Calder's Tax team in the Maples Group's Dublin office.

He advises international financial institutions on Irish investment, financing and property transactions. He is very active in relation to Irish real estate and debt structuring. William also advises private equity firms on executive remuneration, carried interest structuring and VAT planning. William joined the Maples Group in 2011. Previously, he was a senior tax associate with Linklaters LLP in their London office. He has also worked in Macfarlanes LLP and a large Irish corporate law firm. William is a graduate of Trinity College Dublin and Cambridge University. He is also qualified as an Associate of the Irish Taxation Institute.

William has been ranked in Chambers Europe and The Legal 500. In The Legal 500's 2020 Guide, clients attested that "Will Fogarty proved, again and again, his ability to explain difficult tax structuring issues and provide the appropriate structures for our investments." Another client described him as "one of the best tax advisers I have come across in Europe" and added "He is strong technically but very practical and commercial in his advice."

William is a contributor to various newspapers and legal publications on tax matters for Irish funds and other vehicles. He speaks on the tax changes for fund vehicles at our annual Maples Group Insights sessions. William is experienced in international structures and regularly works with international law and accounting firms on technical issues, such as the classification of ICAVs. William regularly represents financial services clients in Revenue disputes, including audits and enquiries and led the settlement of one of the largest Revenue cases in recent years.



Wojciech Sztuba
Speaker

Wojciech has extensive experience in the field of tax and business advisory services dedicated in particular to MNE's from the real estate and energy sectors. His areas of expertise include tax planning, transactional support, effective corporate taxation, and tax compliance management systems.

He is a lecturer at the postgraduate tax program at Warsaw School of Economics (SGH) and a contributor to reports on taxation of permanent establishment in Poland for the International Bureau of Fiscal Documentation (IBFD). He is a graduate of Management and Marketing at the Faculty of Law and Administration of Adam Mickiewicz University in Poznań. In 1994-1995 he studied at Otto-Friedrich-Universität in Bamberg, Germany. Wojciech is a licensed tax advisor and since 2004 he has been the Managing Partner at TPA Poland / Baker Tilly TPA. He is a Doctor of Laws (specialization: tax law) as of December 2015. His doctoral dissertation on effective corporate taxation was defended at the University of Lodz. Since 2016 he has been the President of the Board of Directors of the Polish branch of the International Fiscal Association, and since 2019 - Member of the Executive Committee IFA European Region.



Maarten van der Weijden
Speaker

Maarten van der Weijden has over 20 years of experience in international and domestic tax law with a particular focus on cross-border corporate structuring and restructuring business transactions and cross-border corporate tax matters. Throughout his career, Maarten has advised a wide range of multinational enterprises, in particular US-based multinationals, on how to structure their international business operations. Maarten also has extensive experience in representing clients before tax authorities, including in controversy cases. He is a board member of the Dutch branch of the International Fiscal Association.



Pascal Hinny
Chair

Attorney at Law, Certified Tax Expert.
Extensive experience in national and international tax matters.
Regularly advises on international and domestic transactions (M&A, restructurings, recapitalization, financing, relocation, private equity) and regularly represents corporates and individuals in front of tax administrations and in legal proceedings.
Head of the Zurich practice group Tax.
Professor of tax law at law faculty of University of Fribourg, Switzerland.
Swiss delegate to IFA permanent scientific committee, member of Swiss IFA board.



Domenico Borzumato
Speaker

Domenico is a senior partner in the International Tax and Transaction Services practice of EY and shares his time between London and Italy. In EY he has been the EMEIA leader for the International Corporate Tax Advisory competency and the Tax&Law Country Managing Partner in Italy. He has 30+ years of professional tax experience.
His background ranges from ongoing tax assistance to Italian-based multinationals and fund managers to advising major groups in cross-border reorganizations and/or acquisitions.
In providing international tax advice to large corporates, Domenico has been able to negotiate bilateral and unilateral Advance Pricing Agreements, transfer pricing settlements with tax authorities as well as obtain tax rulings on the presence of a permanent establishment.
Domenico has been responsible for the Technical Tax Committee of Assirevi (Association of Italian Audit companies) for 5 years and Tax Observer in the Civilistic Committee of OIC (Italian GAAP setter).



Gauthier Blanluet
Speaker

Managing Partner of Sullivan & Cromwell's Paris office.
 Head of the French tax practice of Sullivan & Cromwell.
 Professor of Business Tax Law at the University of Paris II (Panthéon-Assas).
 Head of the scientific committee of the French branch of IFA.
 Member of the French IFA Board.
 Member of the international committee of the French institute of tax advisers (IACF).
 Mr. Blanluet regularly deals with legal and tax aspects of mergers and acquisitions, real estate transactions, tender offers and IPO's for a wide range of clients, including French and European industrial groups and international financial institutions.
 In addition to providing tax and corporate advice, Mr. Blanluet's work also includes a significant tax litigation practice. He often represents major corporations and financial institutions on their most sensitive matters involving tax disputes.
 Chambers Europe – Tax: Band 1; Legal500 Europe – Tax: (Hall of Fame);
 Trophées du Droit – Corporate Tax: Trophée d'Or ("Golden Trophy").



Arne Møllin Ottosen
Speaker

Arne Møllin Ottosen is head of Kromann Reumert's Tax Law Group. Arne specialises in corporate taxation, tax litigation, and corporate and commercial law matters. He is the head of Kromann Reumert's Tax Law Group, which advises and represents Danish and international businesses in matters concerning Danish and international corporate taxation. Arne is widely recognised as one of the most outstanding tax lawyers in Denmark. He is member of the Danish Supreme Court Bar and has conducted a large number of high-profile tax law cases.



James Somerville
Speaker

James Somerville is a Tax Partner in A&L Goodbody based in Dublin. He advises on all aspects of taxation law but with particular emphasis on financial services and property related tax, including structured finance transactions, capital market issues, investment funds and cross border financings, mergers and acquisitions, inward investment, group re-organisations and property acquisition and holding structures.



Paolo Valerio Barbantini
Chair

Italian Revenue Agency



Hans D'Hondt
Speaker

Federal Public Service Finances of Belgium



George Pitsilis
Speaker

Governor, Independent Authority for Public Revenue



Jérôme Fournel
Speaker

Direction Générale des Finances Publiques



Robert Danon
Chair

Robert Danon is a Professor of International Tax Law at the University of Lausanne (Switzerland) where he heads its Tax Policy Center. He is a founding Partner of Danon, an independent firm with a predominant focus on international tax law, cross-border tax disputes and international arbitrations.

Professor Danon also serves as the Chairman of the Permanent Scientific Committee (PSC) of the International Fiscal Association.

From an international perspective, his practice focuses on tax treaties, transfer pricing and dispute resolution. He is regularly called to give evidence as a testifying expert or to act as an expert counsel in the framework of mutual agreement and arbitration proceedings, including investment law or commercial arbitrations.

At the national level, his expertise covers all areas of Swiss tax law, in particular corporate and MNE groups taxation, wealth and estate planning for individuals (including the taxation of trusts and foundations).

He also advises governments and taxpayers on reforms and corporate tax governance issues associated thereto. For instance, in 2015, he was requested by Switzerland's finance minister to analyze its entire post-BEPS corporate tax reform. He is also regularly invited by the OECD to express his views on matters of international tax law. He has in particular done so on the challenges raised by digitalization, both from the perspective of Pillar One and Pillar Two.



Jean-Louis Geyr
Speaker

Jean-Louis Geyr is Senior Vice President, Head of Group Tax, for Nestlé, reporting to the Group CFO, who is a member of the Executive Board of Nestlé SA.

He has 35 years of international experience, as he has lived and worked in 5 different regions (Western Europe, Central & Eastern Europe, Asia, USA and partially Brazil), mainly in Tax and in Finance.

After a traineeship in a bank in London, he started his career in 1986 with PriceWaterhouse as an international tax consultant in Brussels and in New York at the International Tax Services (ITS). He then joined Procter & Gamble in 1991 for 17 years, where he had several roles in Tax and in Finance, in Western Europe, Central & Eastern Europe, Central Asia (as CFO), Greater China, in the USA and finally in Switzerland.

From 2008 till 2012, he worked for Vale, a Brazilian mining group, as Group Tax Officer, located in their Swiss office Switzerland, and partially in their Headquarters in Rio de Janeiro, Brazil, providing tax leadership in major acquisitions, mining projects, and business expansion across the world.

He joined Nestlé in October 2012, based in their worldwide headquarters in Vevey, Switzerland.

He has a law degree, as well as two post-university masters in Tax and in Financial Management. He is an alumni of IMD, Lausanne. He is of Belgian and Swiss nationality, married and has 3 boys.



Elizabeth Gil Garcia
Speaker

Elizabeth Gil Garcia is a Tax Lecturer (tenure track) at the University of Alicante (Spain). She finished her PhD under the supervision of Prof. Amparo Navarro, at the University of Alicante in 2016, with the additional title of International Doctor and being awarded with the Doctoral Extraordinary Prize. In her research, she focuses on the taxation of R&D&I, environmental taxation, international taxation and EU tax law, having published the research results in prestigious national and international books and journals. Worth noting is her book "The IP Box Regime. A Study from an International and European Perspective" (Thomson Reuters-Aranzadi, 2021) and her article "The Single Tax Principle: Fiction or Reality in a Non-Comprehensive International Tax Regime?" (WTJ, 2019), which was awarded with an honourable mention in the IFA President YIN Scientific Award (2020).

She is an active IFA member, having been appointed as Spanish IFA-YIN Representative (since 2015) and a member of the IFA-YIN Committee (2016-2020). She is also a member of the IFA WIN Spanish Committee (since 2020), chaired by Prof. Marta Villar.



Achim Pross
Speaker

Head of International Co-operation and Tax Administration Division, OECD Centre for Tax Policy and Administration.

Achim Pross is the Head of the International Co-operation and Tax Administration division, within the OECD's Centre for Tax Policy and Administration, and has responsibility for the Standard for Automatic Exchange of Financial Account Information in Tax Matters (Common Reporting Standard or CRS), the OECD's work to address the tax challenges arising from the digitalisation of the economy, many of the BEPS actions, as well as the work on tax administration and tax certainty and on countering tax crimes and other financial crimes.

He joined the OECD in 2001.

Prior to joining the OECD he worked in the tax department of a large US law firm working from offices in Washington D.C., Paris and London. Previously he was an assistant at Munich University's Research Centre for Foreign and International Tax and Financial Law.

Mr. Pross is a lawyer by background. He received his legal training at the University of Munich, the London School of Economics and Georgetown Law Centre, Washington D.C. He holds a PhD (Summa cum laude) in international taxation and was the winner of the International Fiscal Association's Carroll B. Mitchell prize in 1997.



Caroline Silberztein
Speaker

Caroline Silberztein heads the EMEA Transfer Pricing practice of Baker McKenzie and the International Tax and Transfer Pricing group of Baker McKenzie in France. She assists multinational enterprises from a range of industries with transfer pricing risk assessment and management, design and implementation of transfer pricing policies, transfer pricing controversies, mutual agreement procedures and advance pricing arrangements, on a local and a global basis.

She was the Head of the OECD Transfer Pricing Unit from 2001 to 2011 and a member of the UN Subcommittee on Transfer Pricing since 2010. She is nominated on the list of independent persons of standing who can act as arbitrator for the EU Arbitration Convention and EU Directive on Dispute Resolution.

She is also a regular contributor of articles in French and international tax magazines and a lecturer in several Universities, and a member of IFA France's scientific committee.



Karl-Heinz Haydl
Chair

Director V@T Policy GmbH, is a Global VAT/GST Practitioner with over 30 years of international VAT/GST technical and practical experience (Tax authorities, Big 4 and 19 years in Industry). He is actively involved in a wide variety of industry and expert policy groups on an EU and international level - eg, as chair of the Business at OECD VAT/GST work to the OECD and a member of the EU Commission's VAT Expert Group.



Mike Cunningham
Speaker

Mike Cunningham has 35 years' experience in indirect tax. He previously covered a variety of operational and policy roles in the UK tax administration department. He moved across to HM Treasury in 2004 and currently leads teams responsible for UK policy on VAT and excise at HM Treasury. He is also now well into his second three-year term as chair of the Organisation of Economic Cooperation and Development's (OECD) relevant Working Party on consumption taxes, Working Party 9. Mike has been a member of Working Party 9 since 2007 and has been actively involved in its work since then.



Agnes Fekete
Speaker

Team Leader
European Commission - DG TAXUD
Unit C1 Value Added Tax
VAT and e-commerce sector

Ágnes Fekete is currently leading a team in the VAT unit of the European Commission. During the last three years she worked on the implementation of the VAT e-commerce package in close cooperation with the customs department. Prior to joining the indirect taxation unit, she worked on various customs projects in the Commission, including four years in the cabinet of Commissioner László Kovács.



Tiina Ruohola
Speaker

Tiina Ruohola is the Head of VAT in the Confederation of Finnish Industries. She is also representing Finnish businesses in the VAT Expert Group and the EU VAT Forum and is an active member in Business Europe's VAT policy group.



Francesca Vitale
Speaker

Francesca Vitale, Head of the International Department – Central Directorate for Large Business & International, Italian Revenue Agency. She is a Government Executive and International Tax Specialist with several years of experience in the field of international direct taxation and VAT, as well as of international tax cooperation both at national (Italian Revenue Agency) and International (OECD, GFTEOI, EU Commission) level. Since 2018, she serves as head of IRA's International Tax Department. As such, she is Competent Authority for the Italian Revenue Agency and supervise our Liaison Offices for exchange of information. Her Department is also competent for the interpretation of international tax law provisions (direct taxation and VAT), while giving technical support to our MoF in negotiating tax agreements, EU directives etc. Most recently, she has coordinated and supervised the administrative implementation of the OSS/iOSS regimes and DAC6.