

THE 14th GREIT¹ LISBON SUMMER COURSE

PILLARS 1 AND 2: ASSESSEMENT

June 20 -24, 2022

Scientific Coordination: Cécile Brokelind, Ana Paula Dourado, Pasquale Pistone and
Dennis Weber

Host organization: IDEFF

20 - MONDAY - DAY 1

Round Table:

Session I: *In memoriam* Frans Vanistendael – The future of EU tax harmonization and multilateralism: a reference to Pillars 1 and 2

08:30 – 10:30

Cécile Brokelind (Univ. of Lund)

Ana Paula Dourado (Univ. of Lisbon)

Pasquale Pistone (IBFD, Univ. of Salerno, WU Vienna)

Coffee Break

10:30 – 11:00

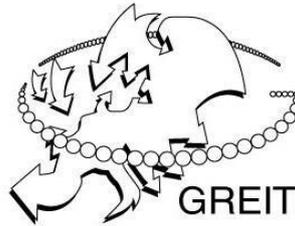
Session II: Assessment of Pillar 2 from the EU Perspective

11:00 – 12:30

Peter Wattel (Univ. of Amsterdam)

Richard Lyal (Univ. of Vienna)

¹ GREIT stands for: Group for Research on European and International Taxation. GREIT comprises a network of academics specialized in EU and international tax law. The Group conducts independent expert research into the development of European and international taxation. The board (and initiators) of the GREIT are Cécile Brokelind (University of Lund), Ana Paula Dourado (University of Lisbon), Pasquale Pistone (IBFD, University of Salerno, Vienna University of Economics and Business) and Dennis Weber (University of Amsterdam).



Lunch
12:30 – 14:00

Session III: Fundamentals of Pillar 2:

14:00 – 16:00

Werner Haslehner (Univ. of Luxembourg)

21 – TUESDAY – DAY 2

Session I: The Mechanics of the IIR & UTPR

8:30 – 10:30

Alexia Kardachaki (Univ. of Amsterdam)

Coffee Break
10:30 – 11:00

Session II: Debate

11:00 – 12:30

Alexia Kardachaki (Univ. of Amsterdam)

Lunch
12:30 – 14:00

Session III: The status of substantial activity under Pillars 1 & 2

14:00 – 16:00

Rita Szudoczky (Univ. of Vienna)

22 JUNE – WEDNESDAY – DAY 3

Session I: The EU Directive on Pillar 2

8:30 – 10:30

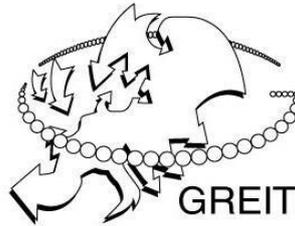
Cécile Brokelind (Univ. of Lund)

Coffee Break
10:30 – 11:00

Session II: Debate

11:00 - 12:30

Cécile Brokelind (Univ. of Lund)



Rita Szudoczky (Univ. of Vienna)

Session III: Pillar 1: fundamentals and scope

14:00 – 16:00

Ana Paula Dourado (Univ. of Lisbon)

23 – THURSDAY – DAY 4

Session I: Digital Economy and Remote Workers

8:30-10:30

Svetislav Kostic (Univ. of Belgrade)

Coffee Break

10:30 – 11:00

Session II: Debate

11:00-12:30

Svetislav Kostic (Univ. of Belgrade)

Lunch

12:30 – 14:00

Session III: Commission's proposal to end the misuse of shell entities (ATAD 3)

14:00 – 16:00

Dennis Weber (Univ. of Amsterdam)

24 – FRIDAY – DAY 5

Session I: Recent and Pending Cases on Fundamental Freedoms and Secondary Law

08:30 – 10:30

José Almeida Fernandes (Univ. of Lisbon)

Coffee Break

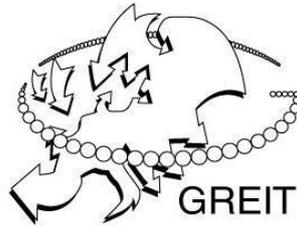
10:30 – 11:00

Session II: Recent and Pending Cases on VAT

11:00 – 12:30

Marta Papis-Almansa (Univ. of Copenhagen)

Giorgio Beretta (Univ. of Amsterdam)



Lunch

12:30 – 14:00

Session III: Recent and Pending Cases on VAT

14:00 – 16:00

Marta Papis-Almansa (Univ. of Copenhagen)

Giorgio Beretta (Univ. of Amsterdam)

Closing words

16:00 – 16:15

Ana Paula Dourado (Univ. of Lisbon)