EATLP 2016
Congress Program

Tax Avoidance Revisited
Exploring the Boundaries of Avoidance and Anti-Avoidance Rules
in the BEPS Context

Thursday, 2 June 2016 (Bavarian Academy of Sciences)

14.00 – 18.30  Congress Registration
15.00 – 16.00  Presentation of EATLP Interaction with other Organisations (European Commission etc.)
16.00 – 17.00  General Assembly
17.00 – 17.30  Coffee Break
17.30 – 18.30  Welcome Ceremony
18.30 – 20.00  Get-Together (Max Planck Society Headquarters)

Friday, 3 June 2016 (Bavarian Academy of Sciences)

08:30 – 12:00  Congress Registration & Start of Doctoral Poster Program
08:30 – 08:40  Opening Remarks (Wolfgang Schön, Chairman EATLP Executive Board)
08:40 – 08:45  Introduction (Peter Essers, Chairman EATLP Academic Committee)
08:45 – 09:00  General remarks and Introduction Congress Subject (Ana Paula Dourado, General Reporter)
09:00 – 10:30  Section 1 – The Meaning of Avoidance and Aggressive Tax Planning in the BEPS Context
  09:00 – 09:10  Brief Introduction (Ana Paula Dourado)
  09:10 – 09:25  The Meaning of Tax Treaty Abuse (Luc de Broe)
  09:40 – 10:00  Discussant (Yariv Brauner)
  10:00 – 10:30  Panel Discussion
10:30 – 11:00  Coffee Break
11:00 – 12:30  Section 2 - Reactions to Avoidance and Aggressive Tax Planning
  11:00 – 11:10  Brief Introduction (Ana Paula Dourado)
  11:10 – 11:25  The Role of GAARs (Judith Freedman)
  11:25 – 11:40  The Role of SAARS and Linking Rules (Joachim Englisch)
  11:40 – 12:00  Discussant (Lilian Faulhaber)
  12:00 – 12:30  Panel Discussion
12:30 – 13:30  Lunch Break
13:30 – 15:00  Section 3 – Avoidance and Aggressive Tax Planning in the EU: its Meaning and Adequate Reaction to BEPS

13:30 – 13:40  Brief Introduction (Ana Paula Dourado)
13:55 – 14:10  Assessing the EU measures in the BEPS context (Edoardo Traversa)
14:10 – 14:30  Discussant (Richard Lyal)
14:30 – 15:00  Panel Discussion

15:00 – 15:30  Coffee Break

15:30 – 17:00  Section 4 – Multilateralism, Coordinated Bi-/Unilateralism or Chaos

15:30 – 15:40  Brief Introduction (Ana Paula Dourado)
15:40 – 15:55  Consistency and Hierarchy among the BEPS Actions (Maria Teresa Soler)
15:55 – 16:10  Circularity between Measures (Daniel Gutmann)
16:10 – 16:30  Discussant (Reuven Avi-Yonah)
16:30 – 17:00  Panel Discussion

17.00 – 17.15  Closing remarks (Ana Paula Dourado)
17.30  Buses leave from the Academy of Sciences for Andechs Monastery

19:00 – 22:30  Bavarian Tax Evening (Andechs Monastery)

Welcome (Abbot Johannes, Andechs Monastery)
Dinner Speech (President Rudolf Mellinghoff, Federal Tax Court, Munich)

Saturday, 4 June 2016 (Munich University)

09.00 – 09.15  Welcome to LMU (Klaus-Dieter Drüen)
09.15 – 10.00  Presentation EATTA Winner
10:00 – 10:15  Presentation 2017 Congress Lodz
10.15 – 10.45  Coffee Break
10.45 – 11.30  Bertil Wiman Lecture (Kees van Raad):

“The OECD Model – Reconsidering the structure and operation of its distributive rules”
11.30 – 12.00  Discussion (Chair: Peter Essers)
12.00 – 12.15  Farewell (Wolfgang Schön)

Cultural Presentation

Friday, 3 June 2016 (Max Planck Institute)

09.30 – 10.30  Munich and its Museums (Reinhold Baumstark)

Congress Venues:  Bavarian Academy of Sciences, Alfons-Goppel-Straße 11, 80539 München
                 Max Planck Society Headquarters, Hofgartenstraße 8, 80539 München
                 Munich University (Ludwig-Maximilians-Universität München), Geschwister-Scholl-Platz 1, 80539 München (Lecture Hall A 214)
                 Max Planck Institute for Tax Law and Public Finance, Marstallplatz, 80539 München