

INSTITUTO
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CIDEEFF
Centro de Investigação
de Direito Europeu,
Económico, Financeiro
e Fiscal

THE GREIT LISBON SUMMER COURSE ON TAX EVASION, TAX AVOIDANCE & AGGRESSIVE TAX PLANNING

JUNE 22-26, 2015

Scientific Coordination: Ana Paula Dourado | José Almeida Fernandes

COURSE SCHEDULE

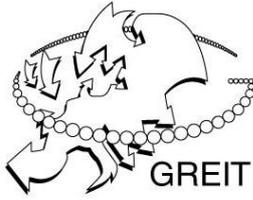
JUNE 22 (Opening Day)

- **Welcome & Introduction to the Summer Course** (8:30/8:40) - Ana Paula Dourado (*Univ. of Lisbon/CIDEEFF*)
- **Session 1: Tax Evasion and Tax Avoidance** (8:45/10:30)
 - ❖ **A U.S. Perspective on MNC Tax Avoidance and BEPS** - Stephen E. Shay (*Harvard Univ.*)
 - ❖ **A EU Approach on Tax Evasion, Tax Avoidance and BEPS** - Frans Vanistendael (*KU Leuven*)

Coffee-break (10:30/11:00)

- **Session 2: The OECD & EU Agendas and Output : Follow Up** (11:00/12:30)
 - ❖ **OECD Agenda on BEPS and Output** - Pasquale Pistone (*IBFD/WU Wien/Univ. Salerno*)
 - ❖ **The EU Agenda on BEPS and Output** - Ana Paula Dourado

Lunch break (12:30/14:00)



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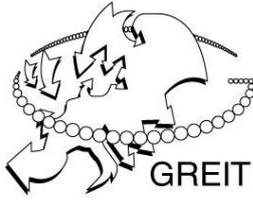
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COURSE SCHEDULE

- **Session 3: Avoidance and Aggressive Tax Planning under BEPS in light of EU Law: The case of Harmful Tax Competition, Hybrids and Domestic and Treaty Abuse Actions 5, 2 and 6 (14:00/15:30)**
 - ❖ **The Case of Harmful Tax Competition** - Pasquale Pistone
 - ❖ **Hybrids and Domestic & Treaty Abuse** - Ana Paula Dourado

Coffee-break (15:30/15:45)

- **Session 4: Final Session (15:45/16:30)**
 - ❖ **Final Debate and Conclusions** - Pasquale Pistone and Ana Paula Dourado



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COURSE SCHEDULE

JUNE 23 (Day 2)

➤ **Session 1: Tax Evasion and Tax Avoidance and Aggressive Tax Planning from the U.S. Perspective**

- ❖ **General Framework: U.S. Anti-Avoidance rules and structures used by some MNC to reduce taxes** (9:00/10:30) - Monica Gianni (*Univ. of Florida*)

Coffee-break (10:30/11:00)

- ❖ **Expatriation, Inversions, FATCA, and legislative proposals to address Tax Avoidance** (11:00/12:30) - Monica Gianni

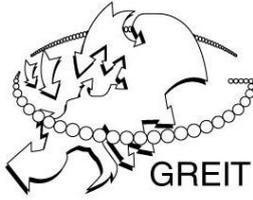
Lunch break (12:30/14:00)

➤ **Session 2: Tax Avoidance and GAARs**

- ❖ **Tax Avoidance and GAARs in domestic law** (14:00/15:30) - Werner Haslehner (*Univ. of Luxembourg*)

Coffee-break (15:30/15:45)

- ❖ **Tax Avoidance and GAARs in EU Law** (15:45/16:30) - Werner Haslehner



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COURSE SCHEDULE

JUNE 24 (Day 3)

➤ **Session 1: Specific Reaction to Aggressive Tax Planning : Interplay between Anti-Hybrid and CFC Rules**

❖ **Linking Rules** (9:00/10:30) - Alexander Rust (*WU Wien*)

Coffee-break (10:30/11:00)

❖ **CFC rules** (11:00/12:30) - Alexander Rust and Ana Paula Dourado

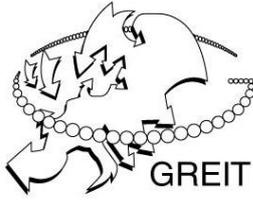
Lunch break (12:30/14:00)

➤ **Session 2: Interest Deductions: Interest Barrier Rules & Residence in Tax Treaties and in EU Law**

❖ **Interest Deductions and Interest Barrier Rules** (14:00/15:30)- José Almeida Fernandes (*Semapa/CIDEEFF*)

Coffee-break (15:30/15:45)

❖ **Residence in Tax Treaties and in EU Law** (15:45/16:30) - José Almeida Fernandes



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COURSE SCHEDULE

JUNE 25 (Day 4)

➤ **Session 1: The PPT Rule, LOB Clauses, Saving Clause and Exit Taxes in Action 6 and in light of EU Law**

- ❖ **The PPT Rule and LOB clauses in Action 6 in light of EU Law**
(9:00/10:30) - Dennis Weber (*Univ. of Amsterdam*)

Coffee-break (10:30/11:00)

- ❖ **The PPT Rule, LOB clauses, Saving Clause and Exit Taxes in Action 6**
(11:00/12:30) - Hein Vermeulen (*Univ. of Amsterdam*)

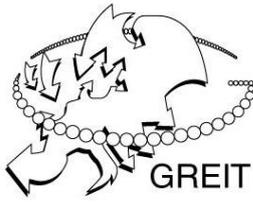
Lunch break (12:30/14:00)

➤ **Session 2: Avoidance, Aggressive Tax Planning and the EU Directives**

- ❖ **The PSD, the Interest and Royalty's Directive** (14:00/15:30) - Cécile Brokelind (*Univ. of Lund*)

Coffee-break (15:30/15:45)

- ❖ **The Merger Directive** (15:45/16:30) - Rita Szudoczky (*WU Wien*)



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COURSE SCHEDULE

JUNE 26 (Day 5)

➤ **Session 1: Tax Evasion, Tax Avoidance and Aggressive Tax Planning in VAT**

- ❖ **Tax Evasion, Tax Avoidance and Aggressive Tax Planning in VAT in a comparative perspective** (9:00/10:30) - Rita de la Feria (*Durham Univ.*)

Coffee-break (10:30/11:00)

- ❖ **Tax Evasion, Tax Avoidance and Aggressive Tax Planning in VAT in EU Law** (11:00/12:30) - Rita de la Feria

Lunch break (12:30/14:00)

➤ **Session 2: Perspectives for EU Law** (14:00/16:00)

- ❖ **Perspectives for EU primary and secondary law: mandatory automatic exchange of information on rulings; tackling unfair tax competition/state aid and ECJ's interpretation of the new GAARs & SAARs** - Peter Wattel (*Univ. of Amsterdam*) & Richard Lyal (*European Commission*)