



TAX LAW



Faculty of Business and Economics (HEC)
Faculty of Law, Criminal Justice and Public Administration

BASE EROSION and profit shifting (BEPS)

oecd/eu perspectives and swiss III corporate tax reform



DECEMBER 8 & 9, 2014
HÔTEL MÖVENPICK
LAUSANNE – OUCHY (SWITZERLAND)

HOTEL INFORMATION

The Mövenpick Hotel Lausanne is located in the heart of Lausanne – Ouchy, just a 2 minute drive from the city centre, the main railway station and the motorway (2 km). Geneva-Cointrin International Airport is only a 45 minute drive away.

By car: take direction Lausanne Sud/ Lausanne South on the A1 and drive straight to Lausanne-Ouchy. Underground parking available in front of the hotel.

By train: From Lausanne railway station, take a taxi or the M2 metro to Ouchy (200m).

GENERAL INFORMATION

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OVERVIEW AND PROGRAM

This year will mark the end of the first phase of the Base Erosion and Profit Shifting (BEPS) action plan launched by the OECD in 2013. The deliverables relating to this first phase, which are scheduled to be released in September, will address inter alia challenges raised by preferential regimes (in particular patent boxes), transfer pricing, abuse of tax treaties, hybrid mismatch arrangements and the digital economy. These deliverables will be mirrored by the results of comparable initiatives undertaken at the EU level, in particular by the work of the Code of Conduct Group on Business Taxation. Moreover, the existence of possible selective advantages under EU State aid rules is currently capturing increasing attention in the field of preferential regimes and tax rulings. At the same time, however, the compatibility of the BEPS action plan with EU fundamental freedoms is also at issue.

These developments are of paramount importance for all OECD and European Member States. In particular, it is against this background that Switzerland's III Corporate Tax Reform, scheduled to enter into its consultation phase in autumn, will have to provide for competitive options offering legal certainty to enterprises and meet the interests of all Swiss cantons.

This high level conference, which will take place on December 8 and 9 2014 in Lausanne, aims at providing a forum for discussion of all of the foregoing issues. The faculty of the Symposium shall consist in leading representatives from the OECD, the European Commission, Swiss Federal and Cantonal tax administrations as well as academics and practitioners from the private sector or industry.

Yours sincerely,



Prof. Dr. Robert J. Danon

DAY 1	MONDAY 8 DECEMBER 2014: BEPS – OECD AND EU PERSPECTIVES
08H30	REGISTRATION AND WELCOME COFFEE
08H50	WELCOME ADDRESS
08H55	INTRODUCTION Prof. Robert Danon, <i>Professor of Swiss and international tax law at the University of Lausanne</i>
09H05	OPENING LECTURE: OVERVIEW AND CURRENT STATUS OF THE BEPS PROJECT Mrs. Marlies de Ruiter, <i>Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, Centre for Tax Policy and Administration, OECD</i> BEPS AND COHERENCE – SELECTED ISSUES
10H00-10H50	HYBRID MISMATCH ARRANGEMENTS / CFC RULES Prof. Guglielmo Maisto, <i>Professor at the Catholic University of Piacenza, Partner, Maisto e Associati (Italy);</i> Prof. Yariv Brauner, <i>Professor at the Levin College of Law, University of Florida</i> Panel: Dr. Jessica Salom, <i>Tax Policy Advisor, State Secretariat for International Financial Matters (SIF);</i> Dr. Peter Brülisauer, <i>Partner, Ernst & Young, Zurich</i>
10H50-11H10	COFFEE BREAK
11H10-11H50	PREFERENTIAL REGIMES AND HARMFUL TAX COMPETITION (OECD/EU PERSPECTIVES) Prof. Robert Danon Panel: Mr. Christoph Schelling, <i>Ambassador, Head of Tax Division, State Secretariat for International Financial Matters (SIF);</i> Mr. Pier Paolo Rossi, <i>Member of the Legal Service, EU Commission;</i> Prof. Pasquale Pistone, <i>Professor of European and International Tax Law at the Vienna University of Economics and Business and at the University of Salerno</i>

11H50-12H20	BEPS AND EU STATE AID RULES Mr. Pier Paolo Rossi
12H20-12H45	BEPS AND EU FUNDAMENTAL FREEDOMS Prof. Pasquale Pistone
12H45	LUNCH BREAK
14H10	BEPS AND SUBSTANCE / TRANSPARENCY – SELECTED ISSUES
14H10-15H10	PREVENTING TAX TREATY ABUSE Prof. Luc De Broe, <i>Professor of International Tax Law, KU Leuven</i> Panel: Mr. Urs Duttweiler, <i>Expert on bilateral tax issues and double taxation treaties, State Secretariat for International Financial Matters (SIF)</i> ; Dr. Martin Zogg, <i>Member of the Executive Committee of SwissHoldings</i> ; Mr. Vikram Chand, <i>University of Lausanne</i>
15H10-15H40	COFFEE BREAK
15H40-16H40	TRANSFER PRICING (INTANGIBLES AND DOCUMENTATION) Mr. Stefaan De Baets, <i>Senior Transfer Pricing Advisor, OECD</i> Panel: Mr. Markus Wyss, <i>Partner, KPMG Zurich</i> ; Dr. Renato Salerno, <i>Senior Economist responsible for transfer pricing, State Secretariat for International Financial Matters (SIF)</i> ; Dr. Raoul Stocker, <i>Tax Partner, Bär & Karrer Zurich</i>
16H40-17H00	CONCLUDING REMARKS Prof. Robert Danon
17H00	END OF THE DAY

DAY 2	TUESDAY 9 DECEMBER 2014: SWITZERLAND'S CORPORATE TAX POLICY
08H30	REGISTRATION AND WELCOME COFFEE
08H50	WELCOME ADDRESS
08H55	INTRODUCTION Prof. Robert Danon
09H00-09H30	OPENING LECTURE: BEPS AND SWISS TAX POLICY Mr. Christoph Schelling
09H30-10H15	III CORPORATE TAX REFORM OVERVIEW OF PROPOSED MEASURES AND CURRENT STATUS Mr. Fabian Baumer, <i>Vice-Director, Head of Tax Policy, Swiss Federal Tax Administration, Bern</i>
10H15-10H35	COFFEE BREAK
10H35-11H25	THE PROPOSED MEASURES FROM A CANTONAL PERSPECTIVE Mrs. Sarah Busca Bonvin, <i>Deputy General Manager, Geneva Tax Administration</i> Mr. Philippe Maillard, <i>Head of Cantonal Tax Administration, Vaud</i>
11H25-11H50	CRITICAL COMMENTS Prof. Robert Danon
11H50-12H45	THE FUTURE OF SWITZERLAND'S CORPORATE TAX POLICY Panel: Prof. Pierre-Marie Glauser, <i>Professor of tax law at the University of Lausanne, Partner, Oberson Avocats</i> ; Mr. Jean-Louis Geyr, <i>Head of Group Tax, Nestlé SA</i> ; Mr. Daniel Gremaud, <i>International Tax Partner, PricewaterhouseCoopers, Switzerland</i> ; Mr. Peter Uebelhart, <i>Head of Tax, KPMG, Switzerland</i> ; Dr. Martin Zogg, <i>Member of the Executive Committee of SwissHoldings</i>
12H45	END OF THE DAY