

Tax policy seminar: The Interaction of Domestic Anti-Avoidance Rules with Tax Treaties - 21 June 2016, INTERNEF – Room 233

Background: The seminar deals with the **interaction of domestic anti-avoidance rules with bilateral tax treaties.**

The topic, which is a recurrent debate in international tax law, began to capture serious attention in 2003 when the OECD released highly controversial commentary to the OECD Model Tax Convention. This update indeed attempts, in a very controversial fashion, to reconcile the application of domestic anti-avoidance rules with double taxation treaties. Scholars have criticized this position arguing in particular that it could, in some instances, lead to treaty override and/or disturb the allocation of taxing jurisdiction between the contracting States. This being, these criticisms have not been thoroughly taken into consideration. Rather, when the G20/OECD Base Erosion and Profit Shifting initiative emerged in 2013, a renewed focus was placed on the development of both domestic and treaty based robust anti-avoidance rules. Further, as the emphasis was placed on tackling aggressive tax planning, double taxation and coordination issues which may arise from the cumulative application of different set of rules was slightly left aside.

Speaker and research question: The seminar shall be presented by **Mr. Vikram Chand (UNIL)**, who recently defended his doctoral thesis ("doctorat en droit") with distinction at the University of Neuchâtel on this topic. The thesis, which was presented before an esteemed panel of Swiss and international tax experts and which will be published in the second half of the year, takes into account the latest developments in this area. The key question addressed by the speaker shall be whether the application of domestic anti-avoidance rules such as judicial doctrines, statutory general anti-avoidance rules and specific anti-avoidance rules, in cross border scenarios, can be curtailed by tax treaties? The analysis takes into consideration the various tax treaty related changes proposed by the BEPS Action Plan, in particular, Action 6 on Treaty Abuse.

Program

17:30 – 18:30	Public Presentation
18:30 – 19:00	Questions from the audience
19:00 – 20:00	Apero

Registration: To register for this event, please send an email to natacha.fauconnier@unil.ch not later than June 18th, 2016.