Tax Treaty Abuse
From Beneficial Ownership to the Principal Purpose Test

Lausanne, January 11, 2018
OVERVIEW

The Tax Policy Center of the University of Lausanne (Switzerland) and the Institute of Fiscal Law of KU Leuven (Belgium), in cooperation with the Tax Executive Institute (TEI), are pleased to invite you to the Symposium of International Tax Law to be held in Lausanne on 11 January 2018. We will begin with opening speeches on latest international tax policy developments (notably the work on the taxation of the digital economy, the implementation of the BEPS project and the Multilateral Instrument and other ongoing international tax policy trends and challenges).

The core of the Symposium shall then be dedicated to Tax Treaty Abuse. We will first explore the evolution of the Beneficial Ownership requirement which, in many states, represents still today the most frequent practical response to tax treaty abuse. Next, we will turn to the Principal Purpose Test (PPT rule) which the BEPS Multilateral Instrument (MLI) aims at introducing as a minimum standard. We will discuss the policy challenges raised by the PPT rule as well as its relation with EU law. Finally, we will be bridging the issue of treaty abuse with the more general problem of substance in international tax law and look at the practical impact of the BEPS era on selected business models and transactions.

On behalf of the organizing committee and our speakers, we look very much forward to welcoming you once again in Lausanne on 11 January 2018 and hope that you will find our discussions fruitful.

Yours sincerely,

Prof. Dr. Robert J. Danon
University of Lausanne

Prof. Dr. Luc de Broe
KU Leuven

Dr. Lluis Fargas
TEI

PROGRAM

8h30 Registration and Welcome Coffee
8h50 WELCOME ADDRESS
Prof. Robert Danon, Professor of Swiss and International Tax Law, Director of the Tax Policy Center, University of Lausanne, Switzerland
Prof. Luc De Broe, Professor of International Tax Law, KU Leuven, Belgium

OPENING SPEECHES: RECENT INTERNATIONAL TAX POLICY DEVELOPMENTS

9h00 – 9h20 THE OECD PERSPECTIVE
Mr. Pascal Saint-Amans, Director, Centre for Tax Policy and Administration, OECD

9h20 – 9h40 THE VIEW FROM SWITZERLAND
Mr. Christoph Schelling, Ambassador, Head of Tax Division, State Secretariat for International Financial Matters (SIF), Switzerland

9h40 – 10h10 COFFEE BREAK
<table>
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<tr>
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| 10h10 – 10h30 | **SESSION I: BENEFICIAL OWNERSHIP AND THE PPT RULE** | **BENEFICIAL OWNERSHIP AND THE OECD COMMENTARIES**  
Prof. Guglielmo Maisto, Professor of Tax Law at the Catholic University of Piacenza, Partner, Maisto e Associati, Italy |
| 10h30 – 11h00 | **BENEFICIAL OWNERSHIP IN TAX TREATY PRACTICE** | Prof. Stef van Weeghel, Professor of International Tax Law, University of Amsterdam, The Netherlands |
| 11h00 – 11h30 | **FROM BENEFICIAL OWNERSHIP TO THE PPT RULE** | Prof. Robert Danon |
| 11h30 – 12h00 | **BENEFICIAL OWNERSHIP AND THE PPT RULE UNDER EU LAW** | Prof. Luc De Broe |
| 12h00 – 12h20 | **TOUR DE TABLE** |                                            |
| 12h20 – 14h00 | **LUNCH BREAK** |                                            |
| 14h00 – 14h45 | **SESSION II: TREATY ABUSE AND SUBSTANCE IN PRACTICE** | In this session representatives of tax administrations, directors of MNE groups, practitioners and leading academics will discuss key practical problems and solutions raised by treaty abuse and substance requirements in selected business models and transactions. |
| 14h00 – 14h45 | **PANEL I: HOLDING COMPANY STRUCTURES** | Chair: Prof. Robert Danon  
Panel discussion |
| 14h45 – 15h30 | **PANEL II: INTELLECTUAL PROPERTY STRUCTURES** | Chair: Prof. Guglielmo Maisto  
Panel discussion |
| 15h30 – 16h00 | **COFFEE BREAK** |                                            |
| 16h00 – 16h45 | **PANEL III: FINANCING STRUCTURES** | Chair: Prof. Luc De Broe  
Panel discussion |
| 16h45 – 17h30 | **PANEL IV: FINANCIAL INSTRUMENTS** | Chair: Prof. Stef van Weeghel  
Panel discussion |
| 17h30 – 18h30 | **COCKTAIL RECEPTION** |                                            |
TAX TREATY ABUSE. FROM BENEFICIAL OWNERSHIP TO THE PPT RULE

JANUARY 11, 2018

SWISS GRADUATE SCHOOL OF PUBLIC ADMINISTRATION (IDHEAP)
UNIVERSITY OF LAUSANNE (SWITZERLAND)

HOW TO GET HERE?
The Geneva-Cointrin International airport is at 60 km
By train:
From Lausanne railway station take the metro m2 (direction Croisettes), change in «Lausanne-Flon» to m1 (direction Renens-Gare) and get out at «UNIL-Mouline»
By car:
On the motorway A1, direction «Lausanne» – «Lausanne Sud», exit at «Unil-EPFL»

GENERAL INFORMATION
For further information, please contact Mrs Doriana Ferreira e-mail: droitpublic@unil.ch
IDHEAP - University of Lausanne (Switzerland)

REGISTRATION FORM

TAX TREATY ABUSE

JANUARY 11, 2018

I herewith agree to register

Cost CHF 650.– Early bird until 01.12.2017: CHF 550.–

Payment:

Upon reception of your registration form, you will receive our confirmation and invoice (with payment instructions). Bank fees on payment transfers are not included in the registration rates stated above and must be paid by participants.

Cancellation:

In the event of cancellation, written notification should be sent to: UNIL - Centre de droit public, Mme Doriana Ferreira, Bâtiment Internef - Bureau 408, CH-1015 Lausanne. The following cancellation fees will be deducted before any refund is made: (not applicable for early bird registrations)

- Until December 15, 2017: CHF 300.–
- On and after December 15, 2017: No refund

I agree to the above mentioned conditions as well as the conditions stated in the Program.

I have read and accept the cancellation terms.

Signed by

Date

Registration form to be returned either by post to the address overleaf or by e-mail to droitpublic@unil.ch
Université de Lausanne
Faculté de droit, des sciences criminelles et d’administration publique
Centre de droit public
Madame Doriana Ferreira
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