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Pullmann, Basel Europe Hotel

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TAX LAW



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

September 1, 2015

MASIT international tax policy seminar: rethinking the residence vs source principle as an international standard

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OVERVIEW

Historically, the residence vs source principle has been used as an international standard to allocate taxing rights among States. The majority of the tax treaties, which are based on this standard, follow a residence based taxation system, in which residence constitutes the primary and subsidiary jurisdictional principle.

Recently, however, the balance between residence and source taxation has been exacerbated by the increased attention by various organizations on mobile capital, in particular intangible assets, within multinational groups. In particular, the work produced by the BEPS project aims at fixing the international tax system. A similar initiative for fair and efficient corporate taxation was released on 17 June 2015 at the European Commission.

The purpose of the seminar, which will be formed by a panel of distinguished international tax experts, is twofold. Firstly, the panel will discuss how the foregoing evolution is likely to affect the future tax treaty policy of OECD and UN countries.

The recent initiatives of the US Treasury to amend the US treaty policy will also be discussed. Secondly, the panel will look at the trends followed by policy makers and tax administrations of selected countries, who were traditionally considered to be net capital exporters and importers, to understand their perspective on the residence vs source debate. The discussion will center on the recent initiatives of these economies to boost their tax revenues by introducing unilateral measures to protect and expand their tax base.

These discussions will then lay down the basis to re-examine the residence vs source principle and determine if the work undertaken by the League of Nations should be abandoned. In the affirmative, what could be the new international tax standard among States in the distant future ?

After the seminar, the latest project of the University of Lausanne in the area of transfer pricing will be presented.

SCIENTIFIC PROGRAM

16H00 – 16H10 Introduction

- **Prof. Robert Danon**
- **Prof. Guglielmo Maisto**
- **Prof. Thierry Obrist**

16H10 - 16H40 Future developments in tax treaty policy

- **Jacques Sasseville (OECD)**
- **Michael Lennard (UN)**
- **Stephen Shay (US)**

16H40 - 17H10 A multijurisdictional perspective on protecting the tax base

Moderator: **Vikram Chand**

- **Philip Baker (UK)**
- **Bruno Gibert (France)**
- **Shefali Goradia (India)**

17H10 - 17H20 Launch of a new project on transfer pricing

17H20 - 18H00 Cocktail reception sponsored by Bär & Karrer

SEMINAR AUDIENCE: The seminar is open to practitioners, academics, young researchers, etc.

SPEAKERS In order of appearance



Prof. Dr Robert Danon

Professor of Swiss and international tax law at the University of Lausanne



Prof. Stephen Shay

Senior Lecturer, Harvard Law School



Prof. Dr Guglielmo Maisto

Professor of Tax Law at Università Cattolica del Sacro Cuore (Piacenza), Founding Partner Maisto e Associati



Dr Philip Baker QC

Queen's Counsel Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London (UK)



Prof. Dr Thierry Obrist

Professor of Swiss and International tax law at the University of Neuchâtel



Mr Bruno Gibert

Associé, CMS Bureau Francis Lefebvre (France)



Mr Jacques Sasseville

Head of the Tax Treaty Unit – OECD (France)



Mrs Shefali Goradia

Partner, BMR Advisors (India)



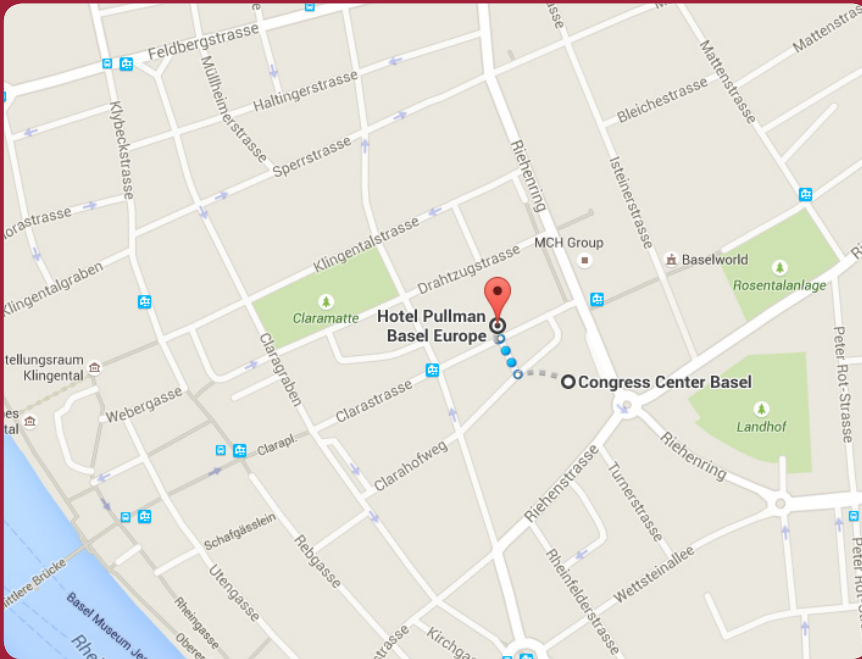
Mr Michael Lennard

Chief, International Tax Cooperation Section Financing for Development Office U.N. Dept. of Economic and Social Affairs (USA)



Vikram Chand

MASIT, Academic coordinator, University of Lausanne



Important:

Please contact Tiffanie Steiner (tiffanie.steiner@unil.ch) for any information regarding the event.

MASIT INTERNATIONAL TAX POLICY SEMINAR: RETHINKING THE RESIDENCE VS SOURCE PRINCIPLE AS AN INTERNATIONAL STANDARD

SEPTEMBER 1, 2015, 16H00 - 18H15 - IFA BASEL

Location Pullman Basel Europe Hotel

- Located 1 minute by walking from the congress centre
- Still only 15 minutes by walking to the Old Town Basel

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MASIT INTERNATIONAL TAX POLICY SEMINAR:

Rethinking the residence vs source principle as an international standard

SEPTEMBER 1, 2015 – 16H00 – 18H15

IFA Basel, Pullmann Basel Europe Hotel, Clarastrasse 43, 4058 Basel

REGISTRATION FORM

Mrs. Mr. Dr. Other

Family name First name

Function

Company

Street / Nr

PO Box

Zip code City

Phone Nr Country

E-mail

I will participate (Free entrance)

Confirmation : Upon receipt of your registration form, you will receive our confirmation.

Cancellation : In the event of cancellation, written notification should be sent to :
tiffanie.steiner@unil.ch

Important : Please email your registration form no later than August 1, 2015
to **tiffanie.steiner@unil.ch**

Registration will be applied on a first-come first-served basis

I agree to the above mentioned conditions. I have read and accept the cancellation terms.

Signature

Date