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TAX LAW



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

# The post-BEPS world

Lausanne, Thursday 27 October 2016

Swiss and international tax policy

*Unil*  
UNIL | Université de Lausanne

# OVERVIEW

International corporate tax policy has entered in what is now commonly referred to as the “**Post-BEPS World**”. The Symposium of International Tax Policy, to be held in Lausanne on **27 October 2016**, will look at how countries, in particular Switzerland, are adjusting to the new framework based on coherence, substance and transparency. The **opening speech** of the conference shall be given by Switzerland’s finance minister, **Federal Councillor Ueli Maurer**, whom we will be honored to welcome to Lausanne. Recent developments will then be addressed by top-ranking experts from the OECD, the Swiss Federal and Cantonal tax administrations as well as by international and Swiss academics, practitioners from the private sector or the industry.

The first part of the Symposium will in particular be dedicated to information exchange, with a special focus on **Spontaneous Exchange of Tax Rulings and Country-by-Country Reporting**. We shall then look at the **Anti Tax Avoidance Directive**, on which the EU Council agreed on 21 June, including its impact for third countries such as Switzerland. **Transfer pricing** will also be addressed, notably current practices and disputes as well as future trends in terms of organization of business models.

Last but not least, **Switzerland’s Corporate Tax Reform III**, which was approved by Parliament on 17 June 2016, will be presented in detail. A panel of experts will discuss the challenges of the reform, its political acceptance and more broadly the future of Switzerland as a competitive business location.

On behalf of the organizing committee and our speakers, we look very much forward to welcoming you once again in Lausanne on 27 October and hope that you will find our discussions fruitful.

Yours sincerely,



Prof. Dr. Robert J. Danon



Prof. Dr. Marius Brühlhart

# PROGRAM

**8h30** *Registration and Welcome Coffee*

**8h50** *Welcome Address*

**9h00 - 9h30** *Opening Speech*

**Mr. Ueli Maurer**, *Federal Councillor, Head of the Federal Department of Finance of the Swiss Confederation*

**9h30 - 10h00** *The Post-BEPS World*

**Chair: Prof. Robert Danon**, *Professor of Swiss and international Tax Law, Vice Dean of the Faculty of Law and Director of the department of Business and Tax Law (HEC Lausanne), University of Lausanne*

**Mr. Pascal Saint-Amans**, *Director, Centre for Tax Policy and Administration, OECD*

**Mr. David Bradbury**, *Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, OECD*

**10h00 - 10h30** *BEPS and Future Swiss Tax Policy*

**Mr. Christoph Schelling**, *Ambassador, Head of Tax Division, State Secretariat for International Financial Matters (SIF)*

**10h30 - 11h00** *Coffee break*

## EXCHANGE OF INFORMATION SESSION

**Chair: Prof. Stef van Weeghel**, *Professor of International Tax Law, University of Amsterdam, Tax Partner, PricewaterhouseCoopers, Amsterdam*

**11h00 - 11h30** *Exchange of Information: Present and Future*

**Mrs. Metihe Mehmeti**, *Team Head, Service for Exchange of Information in Tax Matters, Swiss Federal Tax Administration*

**11h30 - 12h15** *Spontaneous Exchange of Rulings*

**Mrs. Sarah Busca Bonvin**, Deputy Director General,  
Geneva Tax administration

**Moderators:**

**Mrs. Susanne Schreiber**, Tax Partner,  
Bär & Karrer, Zürich

**Mr. Hugues Salomé**, Tax Partner, PricewaterhouseCoopers,  
Lausanne

**12h15 - 12h45** *Country-by-Country Reporting*

**Mrs. Natassia Burkhalter**, Policy advisor, State Secretariat  
for International Financial Matters (SIF)

**12h45 - 14h00** *Lunch break*

**EU ANTI TAX AVOIDANCE SESSION**

**14h00 - 14h45** *The EU Anti Tax Avoidance Package:  
Impact on Switzerland*

**Prof. Luc De Broe**, Professor of International Tax Law,  
KU Leuven, Belgium

**Prof. Pasquale Pistone**, Professor of European and  
International Tax Law at the WU Vienna and at the  
University of Salerno, IBFD Academic Chairman

**Prof. Robert Danon**

**TRANSFER PRICING SESSION**

**Chair: Prof. Guglielmo Maisto**, Professor of Tax Law  
at the Catholic University of Piacenza, Partner, Maisto e  
Associati, Italy

**14h45 - 15h15** *Recent Developments, Implementation  
and the Future*

**Dr. Andrew Hickman**, Former Head of the Transfer Pricing  
Unit, Centre for Tax Policy and Administration, OECD

**15h15 - 15h45** *Transfer Pricing in Switzerland*

**Dr. Jessica Salom**, Head of Section Transfer Pricing at the  
State Secretariat for International Financial Matters (SIF)

**15h45 - 16h15** *Coffee break*

**SWISS CORPORATE TAX REFORM III SESSION**

**16h15 - 17h00** *Presentation of the Reform*

**Mr. Fabian Baumer**, Vice-Director, Head of Tax Policy,  
Swiss Federal Tax Administration

**Prof. Robert Danon**

**17h00 - 18h00** *Panel discussion*

**Chair: Prof. Robert Danon**

**Mr. Charles Juillard**, President of the Conference of the  
Cantonal Heads of Departments of Finance, Finance Minister  
of the Canton Jura

**Mrs Frédérique Reeb-Landry**, President of the  
Groupement des Entreprises Multinationales (GEM)

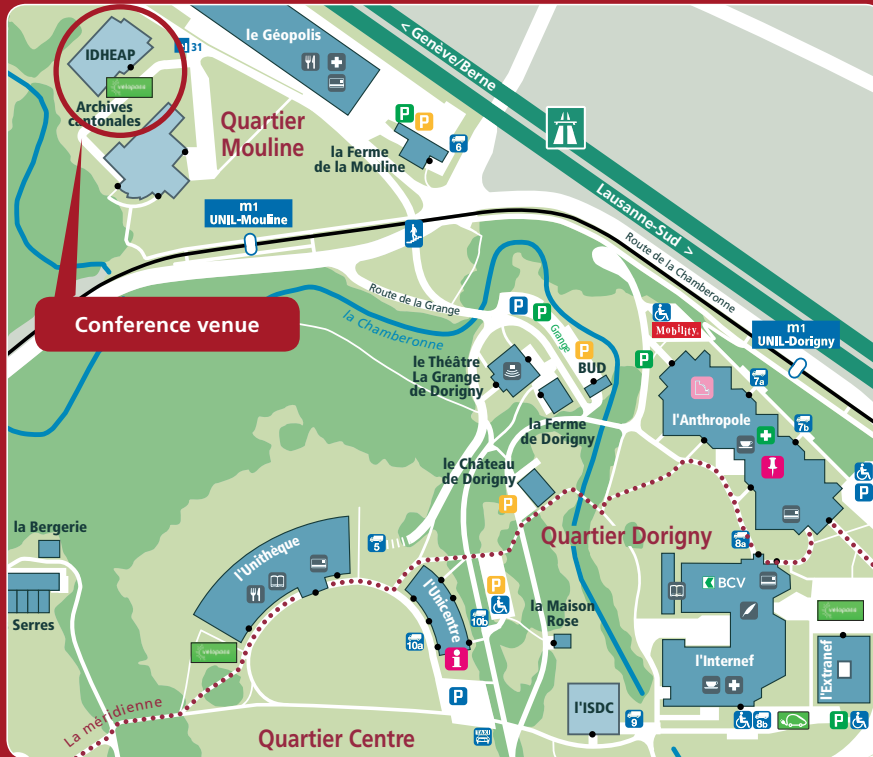
**Mr. Fabian Baumer**

**Mr. Jean-Louis Geyr**, Head of Group Tax, Nestlé SA

**Prof. Marius Brühlhart**, Professor of economics, Vice Dean  
of HEC Lausanne, University of Lausanne

**Mr. Jean-Blaise Eckert**, Tax Partner,  
Lenz & Staehelin, Geneva

**18h00 - 19h00** *Cocktail*



## THE POST-BEPS WORLD

THURSDAY, 27 OCTOBER 2016

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:

Just outside the Lausanne railway station take the Metro M1, direction « *Renens-Gare* »

Get out at « *Unil Mouline* »

#### By car:

On the motorway A1, direction « *Lausanne* » – « *Lausanne Sud* », exit at « *Unil-EPFL* »

### GENERAL INFORMATION

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