

FORUM
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BRUSSELS | BELGIUM

Creating Tax Certainty in an Uncertain World: Double Taxation, Tax Rulings & Dispute Resolution Processes

Representation to the EU of the State of North
Rhine-Westphalia | Rue Montoyer 47, 1000 Brussels

In an increasingly digitalising economy, the number of tax disputes arising from double taxation continue to grow, as evidenced by the OECD's 2017 MAP Statistics. Given the latest OECD consultation paper on possible taxation solutions to digitalisation of the economy indicates that the Inclusive Framework are discussing significant revisions to established profit allocation concepts, there will inevitably be increased uncertainty and, logically, a resulting increase in disputes. This will particularly be the case if the Inclusive Framework does not include dispute resolution processes in any eventual agreement reached to revise taxation principles. In any event, BEPS implementation will also likely lead to tax certainty issues, resulting in further disputes.

The 2019 CFE Tax Advisers Europe Forum will examine existing compliance mechanisms under Action 14 of the BEPS Action Plan and Mutual Agreement Procedure, as well as the EU Dispute

Resolution Mechanisms Directive. The Forum will further discuss means of avoiding disputes, such as confirmatory tax rulings, advance pricing agreements (APAs) and exchange of information. The Forum will also question the impact of potential further revisions of international taxation principles and corporate taxation reform contained in the EU anti-tax avoidance directives on tax certainty.

Discussions will be split across four panels, with the second and third panel examining the OECD and EU dispute resolution mechanisms, respectively. The first panel will discuss and analyse current means of avoiding disputes, in particular the indirect tax EU pilot ruling scheme, VAT Cross-Border Rulings, "CBR", and share experiences of the scheme in practice. The fourth panel will discuss tax certainty issues related to the State Aid challenges of tax rulings and advance pricing agreements (APAs).



The panels will consider questions such as:

OECD and EU tax dispute resolution mechanisms, their efficiency and whether they improve tax certainty;

The impact of dispute resolution processes on taxpayers, and their rights and obligations;

Means of avoiding tax disputes, such as cross-border rulings, and their efficacy;

Whether a European tax court or international tax administration ought to be established;

Whether the European Commission should issue guidance on the State aid proofing of tax rulings given the uncertainty arising from State aid inquiries (confirmatory rulings and APAs)?

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| 09.00 | Registration & Welcome Coffee | |
| 09.30 | Welcome: Representative of the State of North Rhine – Westphalia to the European Union | |
| 09.45 | Introduction: Piergiorgio Valente, President, CFE Tax Advisers Europe, Professor, Link Campus University, Italy | |
| 10.00 | PANEL I | Avoiding Tax Disputes - Indirect Tax Cross-Border Rulings Scheme & Co-Operative Compliance Systems |
| | <i>Moderator:</i> Jeremy Woolf , Chair of the Indirect Taxes Committee, CFE Tax Advisers Europe, Barrister, Pump Court Chambers, United Kingdom | Hélène Michard , Unit for Tax Administration and Fight Against Tax Fraud, DG TAXUD, European Commission François Coutureau & Jean-Claude Mbonyumutwa Semucyo , Ministry of Finance, Belgium Emmanuel Cotessat , International VAT Association Paolo Centore , Fiscal Committee Member, CFE Tax Advisers Europe, Senior Partner, Studio P. Centore & Associati, Italy |
| 11.30 | Coffee Break | |
| 11.45 | PANEL II | Cross-Border Tax Dispute Resolution - OECD BEPS Action 14 & Mutual Agreement Procedure |
| | <i>Moderator:</i> Stella Raventós-Calvo , Chair of the Fiscal Committee, CFE Tax Advisers Europe, Partner, Danbury Abogados, Spain | Sandra Knaepen , Head of the Mutual Agreement Procedure Unit, Centre for Tax Policy and Administration, OECD Hans Mooij , Chair of TRIBUTE, Foundation for International Tax Dispute Resolution Levent Sabanogullari , Legal Counsel, Permanent Court of Arbitration Peter Nias , Barrister, Pump Court Chambers, United Kingdom |
| 13.00 | Lunch | |
| 14.00 | Albert J. Rädler Medal Award | |
| 14.15 | PANEL III | EU Directive on Tax Dispute Resolution Mechanisms |
| | <i>Moderator:</i> Dr Isabelle Richelle , ECJ Task Force, CFE Tax Advisers Europe, Professor, University of Liège, Belgium | Ioanna Mitroyanni , Head of Sector Corporate Tax Transparency, DG TAXUD, European Commission Arno Oudijn , Fiscal Counsellor, Ministry of Finance, The Netherlands Nicola Crispino , Of Counsel, Rödl & Partner, Italy Ine Lejeune , Partner, Tax Policy, Dispute Resolution & Litigation, PwC Legal, Belgium |
| 15.30 | Coffee Break | |
| 15.45 | PANEL IV | Direct Tax Rulings - State Aid Challenges |
| | <i>Moderator:</i> Aleksandar Ivanovski , Tax Policy Manager, CFE Tax Advisers Europe, PhD Candidate, Queen Mary University of London | Dr Max Lienemeyer , Head of Unit Tax Planning Practices, DG COMP, European Commission Eavan Saunders , Partner, William Fry, Ireland Nina Niejahr , Counsel, Baker McKenzie, Belgium Conor Quigley QC , Visiting Research Fellow, Oxford University, Barrister, Serle Court, United Kingdom |
| 17.00 | Closing remarks: Gary Ashford, Vice-President, CFE Tax Advisers Europe, Partner, Harbottle & Lewis, United Kingdom | |