



International
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German-Polish IFA Conference

May 23, 2014
Kraków, Poland



Co-organized by



K&L GATES



Patronage





AGENDA

German-Polish IFA Branch meeting
May 23, 2014 (Friday), Kraków, Poland

8.00 – 8.15 **Opening of the Conference**

Dean of the Faculty of Law and Administration, Jagiellonian University, Kraków
Members of the IFA Organising Committee from Germany and Poland

8.15 – 8.30 **Keynote speech**

Prof. Adam Nita, Jagiellonian University, Kraków

8.30 – 9.30 **Panel No. 1: Germany vs. Poland – Tax System Comparison**

- tax liability according to the Polish law and the German law
- general overview of taxation of entrepreneurs in Poland and Germany
- changes to tax legislation 2014 and their impact on bilateral relations
- procedural issues (length of proceedings such time needed to review tax authorities decisions by administrative courts; the latest developments concerning the practice)
- advanced ruling system – recent changes
- current issues in bilateral relations

Piotr Augustyniak, K&L Gates
Fritz Esterer, WTS
Joanna Prokurat, Wardyński & Partners

9.30 – 9.45 **Coffee break**

9.45 – 10.45 **Panel No. 2: Anti-avoidance Measures**

- tackling tax fraud and evasion in the EU (esp. in Poland and Germany)
- Controlled Foreign Companies (CFC) Rules in Poland and Germany
- Exchange of tax information
- Subject of renegotiation of Double Tax Treaties

Dieter Eimermann, Ministry of Finance
Cezary Krysiak, Director, Tax Policy Department, Ministry of Finance
of the Republic of Poland (*invited*)
Andrzej Punczewicz, Crido Taxand



- 10.45 – 11.45** **Panel No. 3: Transfer Pricing Issues**
- primary and secondary adjustments (tax audits, application of Arbitration Convention)
 - transfer pricing documentation / benchmark analysis (requirements, sanctions)
 - Advance Pricing Agreements (APA's)
 - business restructurings and supply chain planning
- Iwona Georgijew, Deloitte
Prof. Dr. Heinz-Klaus Kroppen
Monika Laskowska, Vice Director, Income Tax Department, Ministry of Finance
of the Republic of Poland (*invited*)
- 11.45 – 12.45** **Lunch break**
- 12.45 – 13.45** **Panel No. 4: Taxation of Business Activity – part I**
- 4a. Taxation of Partnerships**
- Tax transparency of the Polish and the German partnerships
 - Conflicts of income allocation and solutions
 - Conflicts of object qualification and solutions
 - “Need for transformation” due to the changes in the tax law
- dr Marcin Jamroży, Rödl & Partner
Werner Thumbs, Boehringer Ingelheim
- 13.45 – 14.00** **Coffee break**
- 14.00 – 15.00** **Panel No. 4: Taxation of Business Activity – part II**
- 4b. Taxation of Corporations**
- equity financing
 - debt financing
 - corporate reorganization
 - head quarter charges
- Dr. Christian Dorenkamp, Deutsche Telekom
dr Janusz Fiszer, Gessel
- 15.00 – 16.00** **Panel No. 5: VAT**
- reverse charge
 - german and polish vat-relations
- Tomasz Michalik, MDDP
Dr. Christian Salder, Partner Küffner Maunz Langer Zugmaier
Tomasz Tratkiewicz, Director, Goods and Services Tax Department,
Ministry of Finance of the Republic of Poland (*invited*)



German Members of the Organising Committee:

Dr Herbert Becherer – Partner at Becherer Kollegen, IFA German Branch Board Member
Dr. Christian Dorenkamp - Deutsche Telekom IFA German Branch Member
MinDirig Martin Kreienbaum - Ministry of Finance, IFA German Branch Board member
Prof. Dr. Detlev J. Plitz – Partner at Flick Gocke Schaumburg, Chair of IFA German Branch
Mr. Berthold Welling – BDI, Secretary of IFA German Branch

Polish Members of the Organising Committee:

Piotr Augustyniak, LL.M. – Partner at K&L Gates, Member of the Supervisory Board of IFA Polish Branch
dr Marcin Jamróży - Partner, Rödl & Partner
Cezary Krysiak - Director, Tax Policy Department, Ministry of Finance of the Republic of Poland
Andrzej Punczewicz - Partner at Crido Taxand, Chair of IFA Polish Branch
Dariusz Wasylkowski – Partner at Wardyński & Partners, Member of IFA Permanent Scientific Committee

Members of the Host Committee:

Prof. Bogumił Brzeziński – Nicolaus Copernicus University, Toruń
Prof. Adam Nita - Jagiellonian University, Kraków

CONFERENCE VENUE:

Jagiellonian University in Kraków
Collegium Novum building
Gołębia 24 street
31-007 Kraków



PRACTICAL INFORMATION

The conference will start at 08:00 on Friday, May 23rd and is scheduled to finish at 16:00 the same day. Rooms for the IFA conference participants will be booked for the night of May 22nd until May 24th in Stanisław Pigoń Visiting Professors House, Hotel Amber, Hotel Logos and Apartcanea Apartments. In order to confirm your room reservation, please contact the hotel directly using **booking password: IFA**. We provide details of the hotels below.

HOTELS

The Stanisław Pigoń Visiting Professors House

http://www.dg.uj.edu.pl/en_GB/garbarska/o-nas
Garbarska 7a Street
+48 12 422 30 08
e-mail: hotel.pigonia@uj.edu.pl; pigoniowka@uj.edu.pl

The S. Pigoń Guesthouse is situated in the historical heart of Kraków, close to the JU headquarters. It overlooks beautiful cloister gardens of the Carmelite Order.

Rooms for IFA conference participants will be booked for the night of May 22nd (14.00-check in) until May 24th (12.00 – check out).

Prices:

240 PLN for standard room per night
260 PLN for standard plus per night
Above prices include breakfast



Hotel Amber ***

<http://www.hotel-amber.pl/en/>
Garbarska 8-10 Street
+48 12 421 06 06
e-mail: office@hotel-amber.pl

Hotels Amber is a small boutique hotel in the historical centre of Krakow, in the building which is part of the Amber Boutique Hotels complex. This elegant facility is placed in a quiet street just 5 minutes away from the Main Square.

Rooms for IFA conference participants will be booked for the night of May 22nd (13.00-check in) until May 24th (11.00 – check out).

Prices:

From 423 PLN to 574 PLN per night
Above prices include breakfast





Hotel Logos***

<http://www.hotel-logos.pl/>
Szujskiego 5 Street
+48 12 631 62 00
e-mail: jacek.piskorz@hotel-logos.pl

Discreetly tucked away in the very heart of Krakow, the hotel's striking glass facade never fails to catch the eye, standing out distinctively amongst the old townhouses that surround it. Located close to the city's academic anclave and the Jagiellonian University's Auditorium Maximum.

Rooms for IFA conference participants will be booked for the night of May 22nd (14.00-check in) until May 24th (12.00 - check out).

Prices:

From 320 PLN to 350 PLN per night
Above prices include breakfast



Apartcanea Apartments***

www.apartcanea.eu
Grodzka 31 Street
+48 12 422 11 46
e-mail: recepja@apartcanea.eu

The Camea Apartments is located in the heart of Kraków Old Town on Grodzka street being part of the Royal Road. Easy access to the highlights of the city and the top restaurants, pubs and shops will let you explore the city with a walking distance.

Rooms for IFA conference participants will be booked for the night of May 22nd (14.00-check in) until May 24th (12.00 - check out).

Prices:

340 PLN per room per night
Above price includes breakfast





OTHER RECOMMENDED HOTELS

Hotel Wentzl****

www.wentzl.pl/en/
Rynek Główny 19
Stare Miasto
31-008 Kraków
Phone +48 12 430 26 64
e-mail: hotel@wentzl.pl

Hotel Senacki ****

www.senacki.com
Grodzka 51 Str., 31-001 Kraków
Phone: +48 12 422 76 86
e-mail: senacki@hotelsenacki.pl

Ostoya Palace Hotel****

www.ostoyapalace.pl/index_en.php
Piłsudskiego Str. 24, 31-109 Kraków, Poland
Phone: +48 12 430 90 00
e-mail: hotel@ostoyapalace.pl

OPTIONAL EVENTS

(Please contact events.warsaw@klgates.com if you need any assistance otherwise please feel free to make your own arrangements)

Kraków's Rynek Underground

<http://www.mhk.pl/branches/rynek-underground>
<http://www.mhk.pl/exhibitions/6>

Opened on 24th September 2010 was the "Following the traces of European identity of Kraków" tourist route. The establishment of this interactive exhibition was made possible thanks to the archaeological study that was conducted continuously from 2005 to 2010, on the eastern side of the Main Market Square. Discovered at the time were an abundance of traces of the many centuries of history of the site. To accommodate them, an archaeological reserve unique in Europe, covering nearly 4000 sq.m (43,000 sq.ft), was fashioned under the surface of the Main Market Square to provide a display for the treasures that had been found and narrate the turbulent history of Medieval Kraków. **Tickets: 19 PLN**



Kraków's Historical Museum

Oskar Schindler's Factory

<http://www.mhk.pl/branches/oskar-schindlers-factory>

4 Lipowa Street, Kraków

Phone: (+48) 12 257-10-17

The exhibition is primarily a story about Kraków and its inhabitants, both Polish and Jewish, during World War Two. **Tickets: 19 PLN**

Amber Museum in Kraków

<http://www.ambermuseum.eu/en/>

2 Jana Street, Kraków

Phone: (+48) 513 511 512

The Amber Museum gathered unique exhibits that show natural beauty of amber and prove its uniqueness, as well as providing valuable information about amber creation and the history of its treatment. The exhibits will also make one more sensitive to amber beauty and variety of its forms and hues. It will become clear here, why amber is the most beautiful of all stones.

Wieliczka Salt Mine

<http://www.wieliczka-saltmine.com/>

It is one of the most eagerly visited tourist sites in Poland. It's unique character and beauty was created by nature about 15 million years ago. During almost nine centuries of salt exploitation, Wieliczka Salt Mine developed into an extensive underground city with a therapeutic climate and steady temperature of 14°C. As a cultural and geological phenomenon, it was visited already in the 15th century.



Nowadays it is a complex labyrinth consisting of over 300 kilometers of galleries, about 3000 chambers and in floors, the last of them at 327 meters underground. The two-kilometer Tourist Route in Wieliczka includes 22 chambers connected by galleries. A weary visitor is more than happy to find a cosy, underground restaurant at the end of their route, where they can take a rest and have lunch. In 1978 Wieliczka Salt Mine was entered on the first UNESCO World List of Cultural and Natural Heritage. **Tickets: Tourist Route: 52-75 PLN/ Miners' Route: 56-76 PLN**



Szczawnica

<http://www.szczawnica.com/en/io240/szczawnica-zdroj>

Szczawnica is a small town located at the foot of the Pieniny Mountains. Szczawnica is very popular thanks to its picturesque location. This little town is also known for its curable mineral water deposits, and attracts visitors with its proximity to the Pieniny Mountains and the opportunity to take advantage of local attractions such as raft trips along Dunajec Gorge.



Muzyczna Owczarnia

<http://www.muzycznaowczarnia.pl/>

Muzyczna Owczarnia is a well-known jazz club located near Szczawnica (in the village of Jaworki).



Red Monastery, Slovakia

<http://www.pieniny.sk/ciele/cklastor/en.html>

Red Monastery (or Cerveny Klastor) is located on the Dunajec River in the Spis district, which became part of the Hungarian Kingdom in the 11th century. Founded in 1330, the monastery was a seat of the Cartesian monks, one of the strictest hermitic orders. The mountain you can see in the background is Three Crowns in the Polish part of the Pieniny Mountains.





Nowy Wiśnicz Castle

<http://www.zamekwisnicz.pl/zamek-w-wisniczu>
<http://fundacjaksiazatlubomirskich.pl/index.php/en/activities/preservation-of-monuments/renovation-of-the-wisnicz-castle>

In the south east of Kraków there is magnificent castle, once the residence of the Lubomirski princes. It's an hours ride to Nowy Wisnicz. The Lubomirskis were for a time amongst the most powerful clans in all Europe, reaching a zenith in the early eighteenth century. At that time, Stanislaw Lubormiski was the greatest landowner on the continent, with close to a million serfs, according to historian Norman Davies. Despite the vicissitudes of Poland's history, the family managed to reclaim the castle in 1991 after the fall of the communists. They don't actually live here these days, but the castle museum provides an interesting echo of times past. **Tickets: 13 PLN**

