



Master in Pianificazione Tributaria Internazionale – Sapienza Università di Roma  
Master on International Taxation – University of Hamburg  
Scuola di Polizia Tributaria della Guardia di Finanza

**1<sup>st</sup> Joint Seminar**  
**“Taxation of Business Restructuring”**  
**Scuola di Polizia Tributaria**  
**Ostia Lido, Roma**  
**16<sup>th</sup> April 2010**

The “*Master in Pianificazione Tributaria Internazionale*” of the University of Rome Sapienza and the “*Master on International Taxation*” of the University of Hamburg have planned to hold annually (alternating the two Universities) a seminar on a specific topic of international, European and (or) comparative taxation on which the students of the two Master courses can work together.

The Italian School of Tax Police of the Guardia di Finanza will share the organization of the 2010 Seminar and a restricted number of officials who attend the High Course of Tax Police will take part of the working group.

The topic chosen for the 2010 edition is: “Taxation of business restructuring”. Students from the two Master Courses and officials from the School are working in groups formed by both German and Italian participants to prepare their presentations regarding the following sub-topics:

1. Business restructuring by means of the Merger Directive and its implementation in Italy and Germany
2. The anti-avoidance regime of business restructuring in the domestic legislation (comparative analysis between Italy and Germany)
3. Transfer pricing after cross-border business restructuring
4. Exit taxes and business restructuring
5. Business restructuring by transferring assets to foreign permanent establishments

The presentations will be discussed with the participants at the Seminar.  
English language will be used for all presentations, papers and debate.

Participation at the seminar is free.

All Members of EATP – European Association of Tax Law Professors as well as students of their university are kindly invited to join the Seminar.

Due to organization reasons please ask Your registration within 31<sup>th</sup> March 2010 at

[JointSeminar2010@gdf.it](mailto:JointSeminar2010@gdf.it)

Participants will be admitted until places will be available.



## **PROGRAMME**

**9.00 Registration**

**9.30 Opening of the Seminar**

Gen. D. Saverio Capolupo

*Chief of the School of Tax Police*

Prof. Giovanni Puoti

*Director of the Master in Pianificazione Tributaria Internazionale*

*Founder of Rivista di Diritto Tributario Internazionale*

*University of Rome Sapienza*

**10.00 Introduction to the topic**

Prof. Gerrit Frotscher

*Director of the Master in International Tax Law*

*University of Hamburg*

Prof. Pietro Selicato

*Scientific Coordinator of the Master in Pianificazione Tributaria internazionale*

*University of Rome Sapienza*

Col. Bruno Biagi

*Chief of the High Course of Tax Police*

**11.00 Coffee Break**

**11.30 Subtopic 1 - Business restructuring by means of the Merger Directive and its implementation in Italy and Germany**

**12.00 Interventions and debate**

**12.30 Subtopic 2 - The anti-avoidance regime of business restructuring in the domestic legislation (comparative analysis between Italy and Germany)**

**13.00 Interventions and debate**

**13.30 Lunch**

**14.30 Subtopic 3 - Transfer pricing after cross-border business restructuring**

**15.00 Interventions and debate**

**15.30 Subtopic 4 - Exit taxes and business restructuring**

**16.00 Interventions and debate**

**16.30 Coffee Break**

**17.00 Subtopic 5 - Business restructuring by transferring assets to foreign permanent establishments**

**17.30 Interventions and debate**

**Coordination of the Seminar and Conclusive remarks**

Prof. Giovanni Puoti