



Universität Hamburg

Interdisziplinäres Zentrum für
Internationales Finanz- und Steuerwesen (IIFS)
- **International Tax Institute** -
Master of International Taxation
Prof. Dr. Frotscher



UHH • Interdisziplinäres Zentrum für Internationales Finanz-
und Steuerwesen (IIFS) • Sedanstraße 19 • 20146 Hamburg

Agenda for the Joint Seminar on 14th/15th March, 2014

Subject: Base Erosion and Profit Shifting (BEPS)

Basic material: OECD-report “Hybrid Mismatch Arrangements”, March 2012

OECD-report “Addressing Base Erosion and Profit Shifting”, February 2013

Thursday, 13th March, 2014

19:00 **Get-together**

Fleetschlösschen, Brooktorkai 17, 20457 Hamburg

Friday, 14th March, 2014

Edmund-Siemers-Allee 1, Hörsaal C, Erwin-Panofsky-Hörsaal

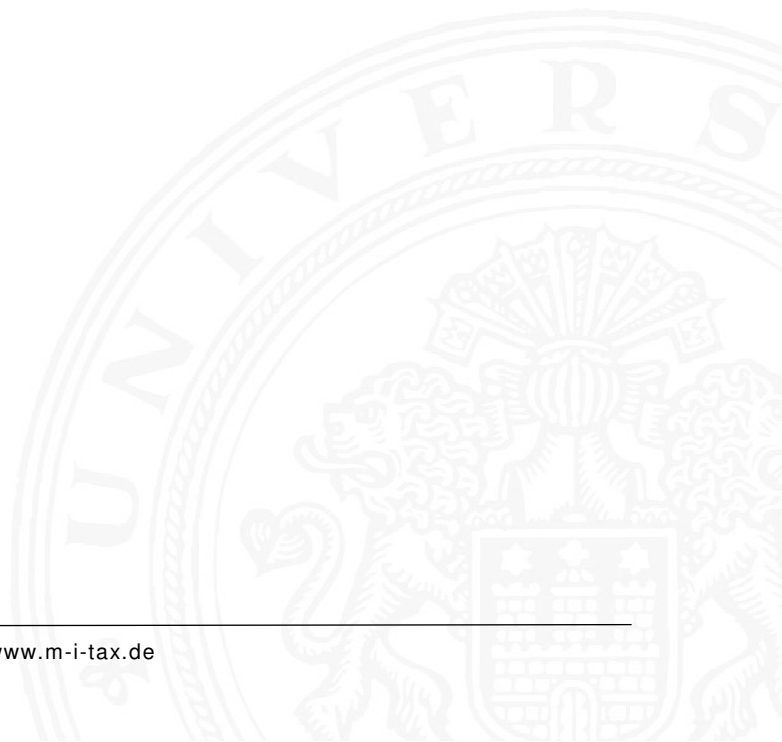
09:00 – 09:30

Opening

Prof. Frotscher

Introduction

Speakers: Prof. Selicato
Prof. Frotscher



09:30 – 10:30

Subject 1:

What is the meaning and where are the boundaries of “aggressive tax planning”, “abuse of law”, “tax avoidance” and “tax fraud”?

Italian View

F. Montanari: “GAAR, Abuse of law and Tax Treaties: the italian perspective”
(francesco.montanari@unibz.it)

German View

Nicole Ganson (nicoleganson@hotmail.com)
Mattias Schmid (mattias.schmid@gmx.de)

10:30 – 11:00: Coffee break

11:00 – 12:30

Subject 2:

Hybrid entities

Discussion of tax planning schemes from Italian and German point of view

Italian View

P. Consiglio (School of tax Police): “Alfa-Beta Case - Actions no. 2/3 BEPS Action Plan”
(consiglio.paolo@gdf.it)

German View

Daniela Motel (d.motel@t-online.de)
Kerstin Schulz (schulzkerstin@t-online.de)
Wolfgang Spranger (wspranger@gmx.de)

12:30 – 13:30: Lunch

13:30 – 17:00

Subject 3:

Hybrid instruments (hybrid loans, etc)

Italian View

S. Di Maria (School of Tax Police): “BRAVO Case - Action no. 7 BEPS Action Plan”
(DiMaria.Stefano@gdf.it)

V. Tamburro: “The UK Bonds case - Action no. 2 BEPS Action Plan”
(valentino.tamburro@gmail.com)

S. Giorgi: “BEPS and Intangibles: Critical issues - Action no. 8 BEPS Action Plan”
(avv.silviagiorgi@gmail.com)

M.L. Guermani: Triangular cases in Residence transfers - Action no. 15 BEPS Action Plan”
(marialuisaguermani@gmail.com)

P. Rossomando: “Transfer pricing: an instrument of aggressive tax planning. Analysis of recent cases in the Italian law - Actions no. 8, 9, 10 BEPS Action Plan” (pietrorossomando@hotmail.it)

15:00 – 15:30: Coffee break

German View

Johann Missal (j.missal@gmx.de)

Max Rietschle (max.rietschle@googlemail.de)

Ute Zwicker (ute.zwicker@gmail.com)

17:00: Closure of day one

19:00: Dinner

Franziskaner, Große Theaterstr. 9, Ecke Colonnaden

Saturday, 15th March, 2014

9:00 – 10:30

Subject 4:

Actual and possible future counteraction of Italy and Germany

Italian View

Prof. P. Selicato: “Implementing transparency in tax information” (Pietro.Selicato@Uniroma1.it)

I. Cugusi: “Towards a general anti-avoidance rule in the Italian legislation”

(avv.isabellacugusi@yahoo.it)

L. Di Nunzio: “The new Italian web tax: compatibility with the EU Treaty”

(luca.dinunzio@chiomenti.net)

German View

Olga Milanin (milanina@web.de)

Younes Melhem (younes@melhem.de)

10:30 – 11:00: Coffee break

11:00 – 12:30

Subject 5:

Other developments in International Taxation

Prof. Mössner: Taxation of Partnerships

Prof. Herfort: Subject-to-tax Clauses

Prof. Frotscher: Taxation of permanent establishments: Implementation of AoA

12.30: Closure of Seminar

12:30: Lunch

Arkadasch Restaurant, Grindelhof 17