

<b>Master in Pianificazione Tributaria Internazionale (MPTI)</b>	<b>Master of International Taxation (MITAX)</b>
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# 12<sup>th</sup> Joint Seminar

## Compliance duties of taxpayers and intermediaries in cross-border activities

Rome – Sapienza University

23<sup>th</sup> - 25<sup>th</sup> May 2024

### AGENDA

Friday, 24<sup>th</sup> May 2024 (morning)

Università Sapienza – Piazzale Aldo Moro, 5 (00185) Roma

Facoltà di Scienze Politiche – Building CU002 – 3<sup>rd</sup> floor – Room 8

09:00 – 9:30

**Opening of the Seminar**

Prof. Pietro SELICATO - Prof. Gerrit FROTSCHER

09:30 – 10:30

**Subject 1:**

**A.I.A.A.C - Advanced International Administrative Cooperation  
& FISCALIS Program**

(Irene BARTOLINI, Vanessa GÜNTHER, Iuliana Felomena PALIUC, Jean Paul  
PLANCHON, Elena PRESUTTI)

10:30 – 11:00

**Coffee Break**

11:00 – 12:00

**Subject 2:**

**Automatic exchange of information (CRS, DAC 2 & FATCA)**

(Lara DIETRICH, Judith LEHMANN, Finn FRIELINGS DORF)

**Applying the Level Playing Field approach in VAT automatic exchanges**

Lorenzo DI TOMMASO, Giovanna FRANZESE, Agata VERONESE)



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für Internationales Finanz-  
und Steuerwesen (IIFS)

12:00 – 13:00

**Subject 3:**

**Exchange of APA's and Rulings (DAC 3): German situation**

(Esther CORDTS, Hector SANTODOMINGO)

**Automatic exchange of APA's and Rulings (DAC 3): Italian situation**

(Andrea AGOSTA, Ombretta PORCHER, Andrea ELEUTERI, Francesca SCARPARI)

13.00 – 14.30

**Lunch Break**

Friday, 24<sup>th</sup> May 2024 (afternoon)

**Università Sapienza – Piazzale Aldo Moro, 5 (00185) Roma Facoltà di Scienze Politiche – Edificio CU002 – 3<sup>rd</sup> floor – Room 8**

14:30 – 15:30

**Subject 4:**

**Exchange of information on cross-border tax planning**

(Mareike POPP, Michael TELLMANN)

**DAC 6: Client-Attorney Privilege in light of EU fundamental rights and recent EU Case Law**

(Francesco CASTRO, Valentina PASSADORE)

**Obligations of exchange of information on Transfer pricing arrangements between DAC-3, DAC-4 and DAC-6**

(Lorenzo PENNESI)

15.30 – 16:00

**Conclusive Remarks**

Prof. Gerrit FROTSCHER - Prof. Pietro SELICATO



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**Saturday, 25<sup>th</sup> May 2024**

**Università Sapienza – Piazzale Aldo Moro, 5 (00185) Roma**

**Facoltà di Scienze Politiche – Building CU002 – Ground Floor – Room XI “Aldo Moro”**

**9:00 – 9.30**

**Opening Remarks**

Prof. Gerrit FROTSCHER – Prof. Pietro SELICATO

**9.30 – 10.30**

**Subject 5:**

**Information requirements on digital trading**

(Gerrit BARTSCH, Jan GÜTSCHOW)

**Information obligations for digital platforms & crypto assets**

(Doriana DILEO, Francesco MARTONE, Andrea SANITÀ)

**10:30 – 11:00**

**Coffee Break**

**11:30 – 12:30**

**Cooperative compliance for large business (situation in Germany and Italy)**

Prof. Gerrit FROTSCHER – Prof. Pietro SELICATO

**12:30 – 13:00**

**Conclusive Remarks**

Prof. Gerrit FROTSCHER – Prof. Pietro SELICATO