



TAXAND TRAINING: TAXAND EUROPE INTERNATIONAL TAX JUNIOR SCHOOL 2011

Agenda

October 26-28, 2011

Gran Melia Don Pepe Hotel
C./ Jose Melia, S/n
Marbella 29600 – Spain

School Coordinator: Samantha Nonnenkamp

School Instructors: Abbie Tarren (Taxand)
Tiago Cassiano Neves (Taxand Portugal)
Rafael Calvo (Taxand Spain)
Alexander Rust (University of Luxembourg)

Wednesday, October 26

0730 – 0900	Buffet Breakfast	Dama de Noche Restaurant
0900 – 1000 Plenary	Living the Taxand Brand, Engaging in Global Initiatives & Social Media (<i>Abbie Tarren</i>)	Azul
1000 – 1030 Plenary	Introduction to Tax Treaties and EU Tax Law (<i>Alexander Rust</i>)	Azul
1030 – 1100	Coffee Break	Hotel's Garden/Mezzanine
1100 – 1230 Breakout	Introduction to Tax Treaties and EU Tax Law (<i>Alexander Rust</i>)	Azul
1230 – 1330	Buffet Lunch	Dama de Noche Restaurant
1330 – 1500 Plenary	Corporate Residence and Treaty Entitlement (<i>Alexander Rust & Tiago Neves</i>)	Azul
1500 – 1530	Coffee Break	Hotel's Garden/Mezzanine
1530 – 1700 Plenary	Permanent Establishment and taxing business profits (<i>Tiago Neves</i>)	Azul
1700 – 1800 Breakout	Case Study (preparation in break-outs)	Azul & Meninas 1
1900 - 2030	Drinks Reception & Team Challenge	Hotel's Garden/Mezzanine



2030 - late	Dinner	Dama de Noche Restaurant
-------------	--------	--------------------------

Thursday, October 27

0730 – 0830	Buffet Breakfast	Dama de Noche Restaurant
0830 – 0900 Plenary	Case Study (presentation by one of the groups in plenary)	Azul
0900 – 1030 Plenary	Passive Income (<i>Alexander Rust</i>)	Azul
1030 – 1100	Coffee Break	Hotel's garden/Mezzanine
1100 – 1230 Plenary	Administrative cooperation and exchange of information in tax matters: new international standards (<i>Alexander Rust & Rafael Calvo</i>)	Azul
1230 – 1330	Buffet Lunch	Dama de Noche Restaurant
1330 – 1500 Plenary	Parent-Subsidiary Directive (90/435/EEC) and Interest and Royalties Directive (2003/49/EC) (<i>Tiago Neves</i>)	Azul
1500 – 1530	Coffee Break	Hotel's garden/Mezzanine
1530 – 1700 Breakout & Plenary	Case-Study (preparation in break-outs followed by presentation by one of the groups in plenary)	Azul and Meninas 1
2000 - late	Departure from the hotel for Cocktail + dinner	La Meridiana del Alabardero



Friday, October 28

0730 – 0900	Buffet Breakfast	Dama de Noche Restaurant
0900 – 1030 Plenary	Recent developments on the case law of the ECJ on corporate taxation (<i>Rafael Calvo & Tiago Neves</i>)	Azul
1030 – 1100	Coffee Break	Hotel's garden/Mezzanine
1100 – 1230 Plenary	New EU initiatives for the coordination of national tax systems (<i>Alexander Rust & Rafael Calvo</i>)	Azul
1230 – 1330	Lunch	Dama de Noche Restaurant



Detailed Agenda

Wednesday, October 26

Introduction to Tax Treaties and EU Tax Law

- ❖ Place and role of international tax treaties
- ❖ Juridical versus economic double taxation and systems of relief
- ❖ Interpretation and application of bilateral tax treaties
- ❖ Types of allocation rules in tax treaties
- ❖ The European Union: objectives, means and competences
- ❖ Sources, nature and effects of EU Law
- ❖ Relationship between tax treaties, EU legislation and domestic law

Corporate Residence and Treaty Entitlement

- ❖ The concept of residence in domestic law and bilateral tax treaties
- ❖ Treaty tiebreaker rules
- ❖ Dual residence issues
- ❖ Abuse in treaty law
- ❖ Recent developments

Permanent Establishment and Taxing Business Profits

- ❖ Basic rule PEs
- ❖ Construction site PEs
- ❖ Agency PEs
- ❖ Auxiliary and preparatory activities
- ❖ Attribution of Profits – the main issues

Thursday, October 27

Passive Income

- ❖ Income from immovable property
- ❖ Dividends, interest, royalties
- ❖ Capital gains
- ❖ Beneficial ownership
- ❖ Article 21 OECD Model

Administrative cooperation and exchange of information in tax matters: new international standards

- ❖ OECD's approach for combating tax havens
- ❖ Good governance in tax matters within the EU
- ❖ The Savings Directive (2003/48/EC)
- ❖ New Directives on Mutual Assistance for the Recovery of Tax Claims (2010/24/EU) and on Administrative Cooperation in the Field of Taxation (2011/16/EU)

Parent-Subsidiary Directive (90/435/EEC) and Interest and Royalties Directive (2003/49/EC)

- ❖ Personal Scope
- ❖ Material Scope
- ❖ Procedural Aspects



- ❖ Anti-Abuse Provisions

Friday, October 28

Recent developments on the case law of the ECJ on corporate taxation

- ❖ EU view on tax avoidance
- ❖ ECJ and the tax treatment of dividends
- ❖ Corporate migrations and restructurings
- ❖ Losses

New EU initiatives for the coordination of national tax systems

- ❖ Tax competition vs. tax harmonisation (coordination) in the EU
- ❖ The Proposal for a Directive on a Common Consolidated Corporate Tax Base (CCCTB)
- ❖ Fiscal State aid