

Innovation at the EU in the aftermath of the COVID-19

A REVIEW OF TAX AND OTHER FINANCIAL INSTRUMENTS

VIRTUAL CONFERENCE
15 NOVEMBER 2021 | 8 AM - 17:30 PM

Organizers

Andrés Baez, Aitor Navarro, *Carlos III University*
Esperanza Buitrago, *Maastricht University*
Marianne Malmgrén, *University of Eastern Finland*
René Offermanns, *IBFD*

While an innovation economy is highly desirable to foster economic growth, the innovation cycle faces market failure, putting actors involved under pressure. As a consequence, an appropriate and competitive policy is required. In this Conference, academics and representatives from different societal sectors explore the advantages, disadvantages and shortcomings of the financial instruments available for innovation in the European Union and some of its Member States. We also attempt to determine if and how the stimulus package reacts to innovation in times of COVID-19, particularly from the perspective of tax and state aid policy and laws across the region.

Join us in this academic think tank, decisive for the future of Europe

We aim for a day of intense academic learning and debate trying to establish the position of the European Union on innovation and, if and how the current policy and financial instruments such as taxation and state aid contribute to overcoming the so-called European paradox.

The team and YUFE

We are an interdisciplinary team of experts on tax and fiscal law, IP, state aid and taxation from the **YUFE Network** and the **IBFD**. The conference is part of a major collaborative research project on innovation with which we hope to contribute to debates on key issues for the present and future of the EU.

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Scientific Programme

- 08:00 Opening and welcome**
- 08:10 Innovation policy at the EU Level** (Speaker TBC)
- 09:00 Specific financial instruments** (EU perspective. Speaker TBC)
1. Corporate Taxation (Framework, Competences of the EU and of the MS, Directives and, the future of innovation in the works of a renewed C-CCCTB and taxation for the XXI Century)
 2. Stimulus package, expected impact on innovation
- 09:40 State aid and innovation**
 Framework, issues and impact on MS and third countries, Prof. Raymond Luja (U. Maastricht)
- 10:05 Break**
- 10:15 Research and Development and Innovation (R&D&I)**
 A fundamental approach to input and output tax and non-tax related incentives, Dr. Esperanza Buitrago (U. Maastricht)
Panel members: Mr. Marco Aleman (WIPO Assistant Director-General IP and Innovation Ecosystems Sector), Dr. Ana M. Perez-Tetrel (U. Nanterre, Paris X, Lexplana, Fr)
- 10:45 Fiscal and tax measures, how does the Stimulus Package get to its target**
 MNE, SMES, Universities, research centres?, Profs. Andrés Baez & Aitor Navarro (U. Carlos III)
Panel Members: Profs. Raymond Luja (U. Maastricht), Stjepan Gadzo (U. Rijeka), Mr. Francesco Spinello (Tor Vergata University of Rome)
- 11:30 Human capital**
 Inpats, expats, Prof. Marianne Malmgrén (U. Eastern Finland)
Panel Members: Profs. van de Vijver (U. Antwerpen), Marjon Weerepas (U. Maastricht), Dr. Elina Pyllkänen (Under-Secretary of State, Ministry of Economic Affairs and Employment, FIN)
- 12:30 Lunch break**
- 13:30 Deductions**
 Profs. Andrés Baez and Aitor Navarro (U. Carlos III)
Panel Members: Dr. Elizabeth Gil García (U. Alicante), Paloma Schwarz (U. Luxembourg), René Offermanns (NL), Marianne Malmgrén (FIN)
- 14:30 Specific regimes**
 Patent boxes, nexus, minimum tax especially carve-outs, tax planning, Dr René Offermanns.
Panel Members: Profs. Hans van den Hurk (U. Maastricht), Krzysztof Lasiński-Sulecki (U. Torun), Mr. Erick Jansen (Innovative tax, NL), Mr. David Córdova (Buren, Lx), Mr. Steef Huibregtse (TPA, NL), Dr. Anita Isomaa (Tax Director, Federation of Finnish Industries, FIN)
- 15:30 Break**
- 15:45 Limitations of innovation-related benefits**
 Royalties, beneficial owner concept, exit taxes, Transfer pricing on IP, MAP shortcomings, arbitration, "GAAR"
 Buitrago, Malmgrén, Navarro, Offermanns
Discussants: Prof. Wolfgang Schön (Max Planck Institute), Ms. Ivon Marlén Saenz (PWC), Mr. Steef Huibregtse (TPA), Mr. Theo Keijzer (NL)
- 17:15 Conclusions**
- 17:30 End of the activity**