



## IV GLOBAL TAX POLICY CONFERENCE

Tax Policy after MLI and CCCTB,  
what can be expected?

19 June 2017 from 9:00 to 18:30  
Amsterdam, Hilton Schiphol

Chairman: **Prof. Dr Hans van den Hurk**  
Maastricht Centre for Taxation  
Maastricht University

# Tax Policy after MLI and CCCTB, what can be expected?

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Since 2014, Maastricht University annually organizes the Global Tax Policy seminar. Last couple of years the world is in a continuous stage of change. The OECD BEPS deliverables were published and the implementation has started on several levels. The UN played a major role by presenting the alternatives of the UN supporting countries and also the EU came up with many comparable initiatives. It is expected that in June 2017 the Multilateral Instrument (MLI) will be signed. Besides this all, in the meanwhile many states seem to take deviating positions and the question arises whether OECD is getting the necessary support to make the MLI a success. And if not, what are the alternatives?

The year 2017 is expected to be the year in which the new era of international tax will start. OECD expects that the MLI will be officially supported by more than 100 supporting states. They will apply the new rules in bilateral situations with other approving states, which in itself is a major step forward. But when we get close to the moment of signing the MLI, newspapers show that more and more countries consider making reservations, sometimes even on issues they cannot make reservations on. And it is being suggested that some states will not sign the MLI at all.

In the meanwhile the UN is also developing new rules in line with the OECD rules but, as to be expected, on several issues UN goes beyond the level of change OECD is heading for. Clearly, this will make the tax field even more complicated.

The discussion within UN is always a more difficult one than within OECD since it is hardly possible within UN to reach one solid solution. Clear examples are the practices of China and India. China came up with the most dynamic transfer pricing rules in the world applicable from January 1, 2016 on and India is putting pressure on UN and

participating countries to change existing UN rules in order to be better able to tax the digital economy via new permanent establishment rules and their perspective of how to deal with withholding taxes.

Last but not least the European Union will come up with a new CCCTB plan in the hope that the member states will accept this after many years of discussion. In the meanwhile, in the US there is already a lot of experience with formulary apportionment and the question therefore arises what we can learn from the United States. Will the disadvantages of formulary apportionment outweigh the benefits of having an easier system in place to challenge tax avoidance and tax evasion?

From all the above, one thing is clear. Tax policy is like any policy. It is all about how states choose their route in the new international tax world and how they balance their interests against the interest of the rest of the world. During the Global Tax Policy Conference, well-known speakers will address the above-mentioned elements of the evolving international tax policy landscape.

The Global Tax Policy Conference is designed for government officials, CFOs and tax directors of multinationals enterprises, tax advisors, non-governmental organizations and academics who are interested in global tax policy. The third Global Tax Policy Conference will provide the participants greater insight into the developments in global tax policy. Information, insights, and visions provided by renowned speakers from academia as well as governments, civil society, the International Monetary Fund and the United Nations will form the basis for an interactive debate on global tax policy.

We look forward to your participation at our 4th Global Tax Policy Conference in Amsterdam on June 19th 2017.

Best regards,  
Prof. Dr. Hans van den Hurk



## Debate topics

- **THE MULTILATERAL INSTRUMENT (MLI) FOR BEPS TAX TREATY MEASURES**

Until just recently Double Tax Treaties on Income were in fashion. Multilateral instruments were used for few countries and a couple of them only to assure assistance between Revenue Services. The OECD expects that the MLI will swiftly implement a series of tax treaty measures to update international tax rules and lessen the opportunity for tax avoidance by multinational enterprises. Learn and discuss with the experts the plan, advantages and disadvantages, difficulties to implement it and its status.

- **Speakers**

<b>Pascal St Amans</b>	OECD perspective
<b>Michael Lennard</b>	UN approach
<b>Hans Mooij</b>	dispute resolution
<b>Parthasarathi</b>	Indian approach, with a focus on anti-abuse,
<b>Shome (TBC)</b>	permanent establishments and dispute resolution

- **UNITARY TAXATION & EU TAX POLICY**

A fresh look to the taxation of transnational corporations is needed. Learn and discuss with the experts the current approach and the way forward

<b>Uwe Ihli</b>	EU TAXUD approach
<b>Sol Picciotto</b>	CCCTB
<b>David Spencer</b>	Unitary taxation
<b>Edwin Visser (PWC)</b>	Business Perspective

## About the speakers

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<b>Pascal St Amans</b>	Director, Centre for Tax Policy and Administration OECD
<b>Michael Lennard</b>	Chief, International Tax Cooperation Section Financing for Development Office; U.N. Dept. of Economic and Social Affairs
<b>Hans Mooij</b>	Chairman, TRIBUTE Foundation for international tax dispute resolution; Visiting Professor, International Tax Centre, Leiden University (Netherlands)
<b>Parthasarathi Shome</b>	Chairman, International Tax Research and Analysis Foundation (ITRAF)
<b>Uwe Ihli</b>	Head of Sector: Corporate tax directives & Common Consolidated Corporate Tax Base: Company Taxation initiatives, at European Commission DG TAXUD
<b>Sol Picciotto</b>	Emeritus Professor, Lancaster University; Senior Fellow, International Centre for Tax & Development, United Kingdom
<b>David Spencer</b>	Tax attorney in New York, Senior Advisor Tax Justice Network 2005--2012, author of many articles in the "Journal of International Taxation"
<b>Edwin Visser</b>	Tax Partner – Tax Policy Leader EMEA, PwC Netherlands

## Registrations

To submit your registration, please fill in the form available online. After registration we will send you an invoice. Please bear in mind that the conference has limited enrollment and fills quickly. We advise you to submit your registration as soon as possible and preferably before June the 1st, 2017. Click [HERE](#) to register.

## Fees and Discounts

The fee for the conference is € 495. The registration includes lunch and an invitation to an exclusive reception at the end of the Conference.

<b>Discounts are available for</b>	<b>Fee</b>	<b>Requirements.</b> Please send copy of the statement to the Academic Coordinator
Full time students, including full time PhD candidates, and Master students	<b>€ 125</b>	Request of registration to the Academic Coordinator and statement proving the condition
Full time professors or full time researchers	<b>€ 400</b>	Statement proving the condition
Groups of three or more persons		Please contact the Academic Coordinator

## Conference Venue

Hilton Amsterdam Airport Schiphol  
Schiphol Boulevard 701 1118 BN Schiphol,  
The Netherlands  
[www.hilton.com](http://www.hilton.com)  
Phone: +31-(0)20-7104000

## Questions about this Conference?

For queries about the contents of the Conference, or to discuss your application, please do not hesitate to get in touch with our Academic coordinator, Dr. Esperanza Buitrago, at:

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Do you need advice re your stay in the Netherlands? Please contact our executive coordinator, Mr Arjan Thomassen, at:

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