

INTERNATIONAL TAX CONFERENCE 2024

23 AND 24 MAY 2024
VADUZ, LIECHTENSTEIN

Organized by
The International Tax Law Research and Policy Network

Co-Organized by
Felder Sprenger + Partner AG

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INTERNATIONAL TAX CONFERENCE

«TAXATION OF TRUSTS, FOUNDATIONS AND SIMILAR ARRANGEMENTS IN A GLOBAL SETTING»

Today the world is faced with economic and political uncertainties. These uncertainties **put the discussion around asset protection to the forefront**. In particular, the discussion around the use of Trusts, Foundations and Similar Arrangements becomes crucial as such Arrangements have been used since decades as vital asset protection tools. **Moreover, the current international tax landscape keeps evolving which could majorly impact the use of asset protection arrangements.**

Against this background, the **International Tax Law and Policy Research Network** has launched a book project aimed to address **Taxation of Trusts, Foundation and Similar Arrangements in a Global Setting**. The main purpose of the book project is to undertake a comprehensive examination of the various international tax-related challenges these mechanisms present, particularly, in a cross border context.

The proceeds of the book will be discussed at our tax conference, taking place on **May 23 and 24, 2024 in Vaduz, Liechtenstein**. This conference shall follow the success of the previously held conferences in Belgrade (2022) and Milan (2023).

The conference agenda is divided into eight sessions. The first session starts with addressing **Global Tax Developments affecting Trusts, Foundations and Similar Arrangements** as well as the **Approach adopted by selected Tax Administrations towards auditing such Arrangements**. The second session shifts the focus and discusses why the **Legal Characterization of such Arrangements is relevant for Tax Purpose**. The third session will provide jurisdictional updates on the **Tax Treatment of such Arrangements, analyzing the main Cross Border Tax Issues**. The fourth session will provide insights on various tax issues that arise when **Trusts, Foundations and other Similar Arrangements are used for Philanthropic Purposes**. The fifth session will examine **Tax Treaty Issues** related to such Arrangements. The sixth session deals with **EU Tax Law and Exchange of Information Implications**. The seventh session takes on **Specific Challenges of such Arrangements for Transaction, Inheritance and Wealth Tax Purposes**. The last session addresses the **Impact of Pillar II (Global Minimum Tax) and Transfer Pricing Rules** on Trusts, Foundations and Similar Arrangements.

The speakers in this event include renowned experts with different backgrounds from **academia (Professors from several Universities), private practice, national tax administrations / government officials as well as experts from International Policy Making Organisations such as the OECD, EU Commission and the United Nations**.

DAY 1

23 MAY 2024

From 8.00 am – **REGISTRATION**

8.30 am to 8.45 am

OPENING SPEECH

Dr. Daniel Risch, Prime Minister of the Principality of Liechtenstein

9.00 am to 10.45 am

Prof. Dr. Francesco Maiani, Professor of Law, University of Lausanne, Switzerland

SESSION 1

OECD Developments affecting Trusts, Foundations and Similar Arrangements and Roundtable with Tax Administrations on current tax audit approaches

Keynote

Dr. Achim Pross, Deputy Director, Centre for Tax Policy and Administration, OECD, France

Chairs

Prof. Dr. Vikram Chand, Professor, Program Director, Executive Program in Transfer Pricing, Tax Policy Center, University of Lausanne, Switzerland

Dr. Marco Felder, Partner, Chairman of the Board of Directors, Felder Sprenger + Partner AG, Liechtenstein

Anna Stark, Senior Tax Consultant, Felder Sprenger + Partner AG, Liechtenstein

Panelists

– **Carlos Protto**, Director of International Tax Relations, Argentine Ministry of Economy, Argentina

– **Bernhard Canete**, Head International Division, Fiscal Authority of Liechtenstein

– **Scott McCartney**, Senior Policy Advisor, Tax Treaty Team, UK Competent Authority, United Kingdom

– **Rajat Bansal**, Principal Chief Commissioner of Income Tax (International Tax), Central Board of Direct Taxes, Department of Revenue. Government of India (Retired), India

COFFEE BREAK – 15 MINUTES

11.00 am to 12.30 pm

SESSION 2

Recent updates on Non-Tax developments to Trusts, Foundations and Similar Arrangements

Chair

Mukesh Butani, Founder & Managing Partner BMR Legal, India

Opening presentation

Philip Baker, Field Court Tax Chambers, Visiting Professor, University of Oxford, Faculty of Law, United Kingdom

Papers

– **Prof. Dr. Andres Báez Moreno**, Senior Researcher, Max Planck Institute for Tax Law and Public Finance, Germany

– **Dr. Marco Felder and Anna Stark**, Felder Sprenger + Partner AG, Liechtenstein

– **Aidan Meade**, Director, Lubbock Fine London, United Kingdom

Panelists

– **Dr. Tobias Rohner**, Attorney at Law, Certified Tax Expert, Partner, VISCHER AG, Switzerland

– **Dr. Vladimir Good**, Trust Advisor, Attorney at Law, Präsidial Anstalt, Liechtenstein

LUNCH BREAK – 60 MINUTES

1.30 pm to 3.00 pm

SESSION 3

Domestic Direct Tax Law updates with a focus on Cross Border Tax Issues

Chair

Dr. Mario Tenore, Associate Partner, Pirola Pennuto Zei & Associati, Italy / **Prof. Dr. Svetislav V. Kostic**, Associate Professor, University of Belgrade Faculty of Law, Serbia

Papers

- **Dr. Marcel R. Jung**, Partner, MME Legal Tax Compliance, Switzerland
- **Nathalie Idsinga**, Partner, Arcagna Attorneys, and Lecturer/Researcher, University of Amsterdam, The Netherlands
- **Dr. Mark Brabazon**, Senior Fellow (Melbourne Law Masters), University of Melbourne, Australia
- **Alvaro de la Cueva**, Partner, Garrigues, and Teacher, and Associate Professor, Universidad Autónoma de Madrid, Spain

Panelists

- **Paolo Ludovici**, Partner, Gatti Pavesi Bianchi Ludovici, Italy
- **Prof. Dr. Klaus von Brocke**, Tax Lawyer, Kanzlei von Brocke, and Professor, Europa-Institut Saarland University, Germany
- **Naveen Wadhwa**, Vice President, Research and Advisory Division, Taxmann Publications, India
- **Dr. Rogério Fernandes Ferreira**, Founder and Managing Partner of RFF Lawyers, President of the Portuguese branch of IFA and ILADT, university professor, and former Secretary of State of Portugal, Portugal

COFFEE BREAK – 30 MINUTES

3.30 pm to 5.30 pm

SESSION 4

The use of Trusts, Foundations and other Similar Arrangements for Philanthropic Purposes

Chair

Prof. Dr. Sigrid Hemels, Professor of Tax Law, Erasmus School of Law, Erasmus University, Rotterdam and State Councilor, Advisory Division of the Dutch Council of State, The Netherlands

Opening Presentation on OECD Philanthropy Report

Dr. Bert Brys, Senior Tax Economist, OECD, France

Papers

- **Prof. Dr. Søren Friis Hansen**, Professor, Copenhagen Business School, Denmark / **Dr. Mark Ørberg**, Professor, Copenhagen Business School, Denmark
- **Prof. Dr. Giedre Lideikyte Huber**, Assistant Professor, University of St. Gallen, Switzerland
- **Dr. Ineke A. Koele**, Partner, Koele Tax & Legal Perspecta, The Netherlands

Panelists

- **Dr. Thomas Zwiefelhofer**, President, Association of Liechtenstein Charitable Foundations & Trusts / **Ralph Thiede**, Managing Director, Member of Management Board, First Advisory Group, Liechtenstein
- **Julia Kleiser**, Philanthropy Advisor, LGT Private Banking, Switzerland
- **Giulia Cipollini**, Partner, Withersworldwide, Italy
- **Darshan Chulani**, Private Client & Tax Attorney, Caplin & Drysdale, United States

APÉRO from 5.30 PM

*SOCIAL PROGRAM from 7.30 PM
(only for speakers)*

DAY 2

24 MAY 2024

8.30 am – WELCOME / REGISTRATION

8.45 am to 9.15 am

OPENING

Keynote on Application of Tax Treaties to Trusts: History, Evolution and Unresolved Issues

Prof. Dr. Robert Danon, Professor of Law, Director, Tax Policy Center, University of Lausanne/ Founder, DANON, Switzerland

9.15 am to 11.00 am

SESSION 5

Tax Treaty Issues

Chair

Prof. Dr. Francisco Alfredo García Prats, Professor of Tax and Financial Law, University of Valencia, Spain

Papers

- **Dr. Mario Tenore**, Associate Partner, Pirola Pennuto Zei & Associati, Italy
- **Prof. Dr. Michael McGowan**, Visiting Professor, King's College London, United Kingdom
- **Prof. Stefano Loconte**, Founder and Managing Partner, Loconte & Partners, and Chair of STEP, Italy
- **Dr. Dhruv Janssen-Sanghavi**, Leader International Tax & International Tax Litigation Nishith Desai Associates, Visiting Professor, University of Amsterdam, The Netherlands

Panelists

- **Piotr Augustyniak**, Partner, CEO of PATH Family Office, Switzerland
 - **Fouad Sayegh**, Partner, Walder Wyss, Geneva, Switzerland
 - **Alberto Brazzalotto**, Partner, Maisto e Associati, United Kingdom
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COFFEE BREAK – 15 MINUTES

11.15 am to 12.45 pm

SESSION 6

EU Tax Law Implications

Chair

Prof. Dr. Marco Allena, Professor of Tax Law, University Cattolica del Sacro Cuore, Piacenza, and Partner, Advest Tax Legal Corporate, Milan, Italy

Prof. Dr. Adam Zalasinski, Senior Legal Officer, EU commission, Brussels, Belgium

Papers

- **Prof. Dr. Rita Szudoczky**, Associate Professor, WU Vienna, Austria / **Prof. Moritz Scherleitner**, Associate Professor, Aalto University Helsinki, Finland
- **Prof. Dr. Paolo Arginelli**, Partner, Pirola Pennuto Zei & Associati, and Tax Law Professor, Università Cattolica del Sacro Cuore di Piacenza, Italy
- **Umberto Volonté**, Partner, Advest Tax Legal Corporate, Milan, Italy
- **Dr. Alessandro Turina**, Principal Associate, IBFD, The Netherlands
- **Prof. Dr. Jean-Philippe Van West**, Professor International and European Tax Law, Vrije University of Brussel, and Senior Counsel, PwC, Belgium

Panelists

- **Dr. Massimo Antonini**, Partner, Member of the Strategic Committee, Chiomenti, Italy
 - **Filippo Nosedà**, Partner, Mishcon de Reya LLP, London, United Kingdom
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LUNCH BREAK – 60 MINUTES

1.45 pm to 3.15 pm

SESSION 7

Specific Challenges Wealth, Inheritance and Transactions Taxes

Chair

Prof. Dr. Martin Wenz, Professor of International and Liechtenstein Tax Law, University of Liechtenstein, Vaduz, Liechtenstein

Papers

- **Prof. Dr. Violeta Ruiz Almendral**, Associate Professor, University Carlos III, Madrid, Spain
- **Francesco Avella**, Partner, Studio Avella e Associati, Member of the Editorial Board of European Taxation (IBFD), Italy
- **Prof. Dr. Peter Hongler**, Professor of Tax Law, University St. Gallen, Switzerland
- **Prof. Dr. Karoline Spies**, Professor, WU Vienna, and Senior Tax Manager, Deloitte, Austria / **Dominic Krenn**, Freshfields Research Project Associate, WU Vienna, Austria

Panelists

- **Dr. Céline Martin**, Partner, Riedweg & Partner, Switzerland
 - **Dr. Oliver Klein**, CEO, Managing Director, Bartsch Tax, Germany
 - **Dr. Christian Reiter**, Partner, BDO AG Wirtschaftsprüfungsgesellschaft, Germany / **Bernd Lochner**, Partner, BDO (Liechtenstein) AG, Liechtenstein
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COFFEE BREAK – 15 MINUTES

3.30 pm to 5.00 pm

SESSION 8

Impact of Pillar II and Transfer Pricing Rules

Chair

Prof. Dr. Tommaso Di Tanno, Founder Partner of Di Tanno Associati, Italy

Papers

- **Kinga Romanovska**, Research Associate, Tax Policy Center, University of Lausanne, Switzerland
- **Prof. Dr. Leopoldo Parada**, Associate Professor in Tax Law, University of Leeds, United Kingdom
- **Amanda Pletz**, Director, NERA Economic Consulting, United Kingdom

Panelists

- **Jan Roderick van Abbe**, Partner, Deloitte Dubai, United Arab Emirates
 - **David Farhat**, Partner at Skadden, Arps, Slate, Meagher & Flom LLP, United States
 - **Prof. Dr. Stefano Grilli**, University of Milan Bicocca, Partner, Deloitte, Italy
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APÉRO from 5.00 PM

SOCIAL PROGRAM from 6.30 PM
(only for speakers)

The conference is supported by the following universities



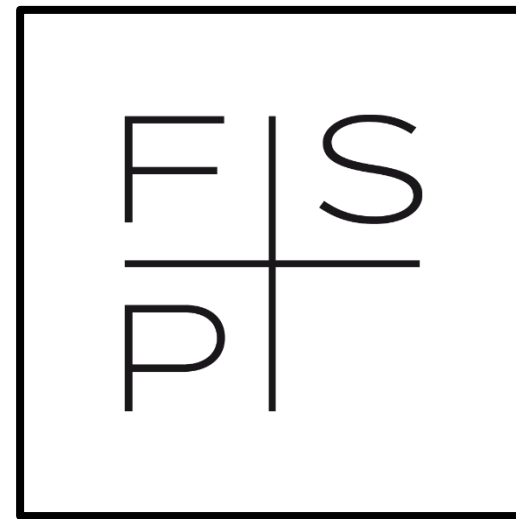
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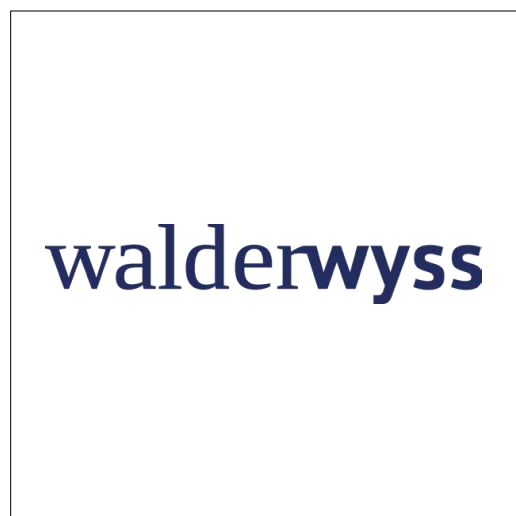
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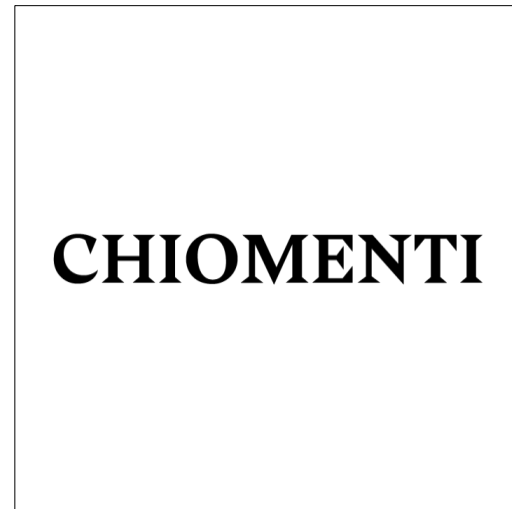
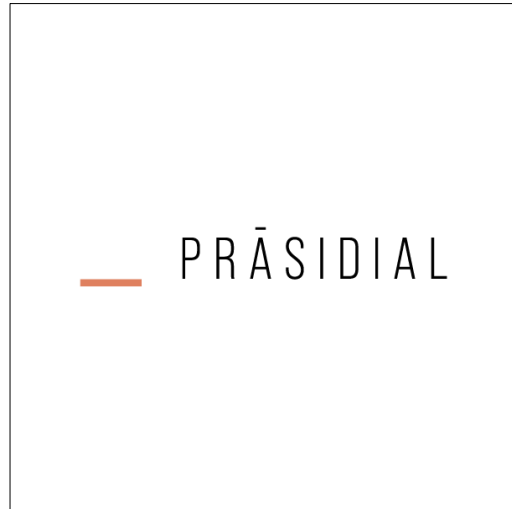
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REGISTRATION

Registration for the conference:

<https://itlrnregistration.fsp.li/>

Price (participation in person or online):

EUR 480.00* for two days; EUR 320.00 for one day.

* a reduced fee of EUR 280.00 applies to full time academics / doctoral candidates

The price is per person and exclusive of VAT. Lunches and aperitifs are included in the price of the conference ticket.

The event is supported by several universities as well as private banks, law firms, consulting firms as well as various fiduciaries.

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