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**IFA Nordic Regional Conference 2019**

**Tax Challenges of Digitalization and**

**Recent Trends in the Anti-tax Avoidance Scene**

**Helsinki**

**14 – 15 March 2019**

The Finnish IFA Branch, with support from the Swedish, Danish and Norwegian IFA Branches, the Law Faculties at the University of Helsinki and University of Turku and the Faculty of Management at the Tampere University, and with the support of the Transformation of the International Tax System research project[[1]](#footnote-1) organizes a Nordic IFA conference on Tax Challenges of Digitalization and Recent Trends in the Anti-tax Avoidance Scene. The conference will take place in Helsinki, Finland, on 14 and 15 March 2019. It will begin at 12.00 on Thursday 14 March, and close at 12.00 on Friday 15 March, enabling participants from the other Nordic countries to fly in on Thursday morning and fly back Friday afternoon. A social event is planned for Thursday evening.

The conference venue Roschier Building (Kasarmikatu 21) is at the centre of Helsinki. Accordingly, there are various hotels conveniently located, e.g. Sokos Hotels on Kluuvikatu 8, Yrjönkatu 26 and Asema-aukio 2. Minna Vennamo will answer any questions regarding the conference at minna.vennamo@fiskars.com.

To register, please send the attached registration form to minna.vennamo@fiskars.com and pay the conference fee of 350 euros. Payment details are in the registration form. Please note that registration is completed only after the payment is visible in the bank account of IFA Finland.

**Registration is open until Wednesday 6 March.**

You are most welcome!

Marjaana Helminen

Professor

Chair of Finnish IFA Branch

**CONFERENCE PROGRAMME**

**(DRAFT, SUBJECT TO CHANGE)**

**14 March 2019**

***Venue: Roschier Building, Kasarmikatu 21, Helsinki***

**12.00 – 12.15 Opening of the conference**

Professor Marjaana Helminen, University of Helsinki, Chair of IFA Finland

**SUBJECT I: TAX CHALLENGES OF DIGITALIZATION**

**Chair** Professor Arvid Skaar, University of Oslo (Norway)

**12.15 – 12.45 Taxation of the digital economy – what is it about and what not**

Dr. Martti Nieminen, University Lecturer, Tampere University (Finland)

**12.45 – 13.30 Digital PE concept**

Professor Pasquale Pistone, Academic Chairman of IBFD (Netherlands)

Short break

**13.45 – 14.30 Attribution of profits to new nexus rules**

Dr. Vikram Chand, Executive Director - International Tax Education, Tax Policy Center at University of Lausanne (Switzerland)

**14.30 – 15.00 A Nordic perspective on the taxation of digital business**

Timo Ohvo, Tax Manager, Nokia (Finland)

**15.00 – 15.30 Panel discussion on tax issues arising in the context of the digital economy for the Nordic Countries**

**Moderator:** Prof. Arvid Skaar University of Oslo (Norway)

**Panelists:**

Dr. Martti Nieminen, University Lecturer, Tampere University (Finland)

Prof. Pasquale Pistone, IBFD (Netherlands)

Dr. Vikram Chand, Executive Director, University of Lausanne (Switzerland)

Timo Ohvo, Tax Manager, Nokia (Finland)

*15.30 – 16.00 Coffee break*

**SUBJECT II: RECENT TRENDS IN THE ANTI-TAX AVOIDANCE SCENE**

**Chair** Professor Marjaana Helminen, University of Helsinki (Finland)

**16.00 – 16.30 Beneficial ownership concept and the recent ECJ cases**

Arne Møllin Ottosen, Partner, Kromann Reumert (Denmark)

**16.30 – 17.00** Will be specified later.

**17.00 – 17.30** Will be specified later.

**17.30 – 18.00 Interest limitation provisions: Sweden**

Associate Professor Jérôme Monsenego, Stockholm University (Sweden)

**18.00 – Social program.** Will be specified later.

**15 March 2019**

***Venue: Roschier Building, Kasarmikatu 21, Helsinki***

**SUBJECT II CONTINUES**

**Chair** Associate Professor Jérôme Monsenego, Stockholm University (Sweden)

**9.00 – 9.45 Hybrid Mismatches and EU law**

Professor Cécile Brokelind, Lund University (Sweden)

**9.45 – 10.30 EU Commission’s powers concerning tax policy and tax legislation**

Professor Emeritus Frans Vanistendael (Netherlands)

*10.30 – 11.00 Coffee break*

**11.00 – 12.00 Panel discussion on recent trends in the anti-tax avoidance scene**

**Moderator:** Ass. Prof. Jérôme Monsenego, Stockholm University (Sweden)

**Panelists:**

Arne Møllin Ottosen, Partner, Kromann Reumert (Denmark)

Prof. Cécile Brokelind, Lund University (Sweden)

Prof. Emer. Frans Vanistendael (Netherlands)

**12.00 Closing of the conference**

Professor Marjaana Helminen

Please note that there is no lunch provided at the conference. However, there is a lunch restaurant at the venue.

**REGISTRATION**

To register,

1. Fill in and send this registration form to minna.vennamo@fiskars.com.
2. Pay the conference fee of 350 euros with the following bank details.

RECIPIENT: International Fiscal Association Suomen osasto ry

IBAN: FI8115723000203984

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**Registration is open until 6 March.**

Name of the participant:

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Special diet:

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1. Transformation of the International Tax System is a 4-year research project on international tax law funded by the Academy of Finland and Tampere University. For more information, see project website at research.uta.fi/inttax. [↑](#footnote-ref-1)