



International Fiscal Association



IFA 74th Annual Congress Berlin, Germany

OUTLINE

IFA/EU

SEMINAR H | Thursday, 8 September 2022 | 09.00 – 12.00

Chair

Georg Kofler (Austria)

Panel Members

Nadia Altenburg (Germany)

Benjamin Angel (EU)

Susi Baerentzen (IBFD)

Alessandro Bucchieri (Italy)

Adolfo Jiménez (Spain)

Juliane Kokott (EU)

Bastien Lignereux (France)

Secretary

Valentin Bendlinger (Austria)



The IFA/EU Seminar will offer a comprehensive overview and analysis of the most important (mainly direct) tax and tax policy developments concerning the European Union in the past year. The seminar will start with a presentation of the recent and ongoing tax policy projects undertaken by the European Commission (DG Taxation and Customs), including the EU's work on the implementation of Pillar Two and numerous other initiatives in the area of direct taxation (e.g., "Unshell", DEBRA etc). After setting the stage, the seminar will focus on four particular areas: First, we will analyse the global corporate tax reform (Pillar Two, DEBRA) in light of EU law, including particular challenges of implementation as well as overarching topics of EU law, such as internal and external competence. Second, we will focus on the future of anti-tax avoidance and "aggressive tax planning" from an EU law perspective. This focus will not only address recent proposals, such as "Unshell" (and its potential extension to third countries), but also the impact of the "Danish cases" on the interpretation of GAARs and the indirect effect on the "Whistleblower Directive". Moreover, we will address developments in the Code of Conduct and highlight developments in European case law, such as the impact of the fundamental freedoms on interest barrier rules (Case C-3/21, PRA Group Europe). Third, we will highlight advances in administrative cooperation and compliance, including DAC7, joint audits and public CbCR, as well as the taxpayers' position and rights in these areas (e.g., regarding professional privilege, penalties, and proportionality). Fourth, and finally, we will briefly examine recent progress in the area of energy and green taxation, which has become a new focus area with entirely new challenges in light of the renewed discussion about the energy transition and diversification following the Russian war in Ukraine.