

## EMEA Tax Conference 2018

## The New Tax Era

Thursday 21 June 2018

## Agenda

Time	Session/Workshop		
9.00 – 9.15	<b>Coffee and Registration</b>		
9.15 – 9.30	<b>Opening Remarks</b>		
9.30 – 11.00	<p><b>Plenary Session</b></p> <p><b>International Taxation: New World, New Players</b></p> <p>Both the EU and the OECD have had many tax initiatives in the last years that lead to relevant changes in the tax legislation of a lot of countries and to the modification of certain business models. In this session, we will review the main new tax regulations and trends on international taxation at European level with the guidance of OECD, EU and Spanish Administration representatives. We will comment on the status and practical implementation, if applicable, of the Anti avoidance Directives I &amp; II, exchange of tax rulings Directive, transparency rules for intermediaries, Multilateral Instrument, Common (Consolidated) Corporate Taxable Base, List of non-cooperative jurisdictions and profit attribution to Permanent Establishments, among other issues.</p>		
11.00 – 11.30	<b>Coffee Break</b>		
11.30 – 13.00	<table border="1"> <tr> <td> <p><b>Workshop 1</b></p> <p><b>Challenges and Opportunities of the Digital Economy Taxation</b></p> <p>Following the works carried out by the OECD (BEPS Action 1) and the EU in response to the tax challenges of the digitalization of the economy, both the OECD and the EU recently released proposals aimed to reach international agreement on guidelines for the taxation of the digital economy. Reaching international agreement is key to fill the gap in the current international tax rules with respect to the taxation of the digital economy and to avoid that states take temporary unilateral actions, which may result in unwanted double taxation. In this session, we will review the OECD and the EU proposals and the challenges and opportunities in the EU for digital businesses and for non-digital companies going digital.</p> </td> <td> <p><b>Workshop 2</b></p> <p><b>Transfer Pricing and Dispute Resolution: Recent Developments and Tax Audit Trends</b></p> <p>In the last years, transfer pricing has become one if not the most relevant topic in tax audits and disputes for multinational companies. In this workshop, we will review and discuss some of the most problematic topics in this area taking real cases as basis. We will treat issues like cash-pooling structures, remuneration of commissionaires and distributors of services, transfer of intangibles in case of changes in the business model or even the re-characterization of transactions. Alongside this, we will analyze the recent advances in the international mechanisms to solve disputes and double taxation situations, both at OECD and EU levels.</p> </td> </tr> </table>	<p><b>Workshop 1</b></p> <p><b>Challenges and Opportunities of the Digital Economy Taxation</b></p> <p>Following the works carried out by the OECD (BEPS Action 1) and the EU in response to the tax challenges of the digitalization of the economy, both the OECD and the EU recently released proposals aimed to reach international agreement on guidelines for the taxation of the digital economy. Reaching international agreement is key to fill the gap in the current international tax rules with respect to the taxation of the digital economy and to avoid that states take temporary unilateral actions, which may result in unwanted double taxation. In this session, we will review the OECD and the EU proposals and the challenges and opportunities in the EU for digital businesses and for non-digital companies going digital.</p>	<p><b>Workshop 2</b></p> <p><b>Transfer Pricing and Dispute Resolution: Recent Developments and Tax Audit Trends</b></p> <p>In the last years, transfer pricing has become one if not the most relevant topic in tax audits and disputes for multinational companies. In this workshop, we will review and discuss some of the most problematic topics in this area taking real cases as basis. We will treat issues like cash-pooling structures, remuneration of commissionaires and distributors of services, transfer of intangibles in case of changes in the business model or even the re-characterization of transactions. Alongside this, we will analyze the recent advances in the international mechanisms to solve disputes and double taxation situations, both at OECD and EU levels.</p>
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13.00 – 14.00	<b>Tapas</b>		
14.00 – 15.00	<b>At 14.00 we will host one hour country update sessions on LATAM, Portugal (in collaboration with PMLJ advogados) and the United States.</b> If you are interested in any of these regions, please join the sessions to have a catch-up with our tax practitioners.		