

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

ITL RESEARCH
NETWORK

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INTERNATIONAL TAX CONFERENCE ON 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 Research and Policy Group**¹, has launched a new 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 tax-related challenges these mechanisms present, particularly, in a cross-border context. The book will be published with an international publisher.

The proceeds of the book will be discussed at our next years 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 and Milan.

The conference agenda is divided into eight sessions. The first session starts with addressing **Global Developments affecting Trusts and Similar Arrangements**. The second session shifts the focus on the **Non-Tax Approach to Trusts and Similar Arrangements and why all this is relevant for Tax Purposes**. The third session will examine the **Tax Treatment of Trusts and Foundations under Domestic Law, analyzing the main Cross-Border Tax Issues**. The fourth session aims to further examine **Tax Treaty Issues with such Arrangements**. The fifth session specifies on **EU Tax Law Implications**. The sixth session takes on **Specific Challenges of Trusts and Similar Arrangements for Transaction and Wealth Tax Purposes**. The seventh session addresses the **Impact of Pillar II and recent EU Corporate Tax Initiatives on Trusts, Foundations and Similar Arrangements**. The eight and last session will provide insights into the use of **Trusts, Foundations and other Similar Arrangements for Philanthropic Purposes**.

The speakers in this event include renowned experts with different backgrounds from **academia, private practice** as well as **government officials** and **experts from public policy institutions**, both at national and international level (including the OECD, United Nations and the European Commission).

¹ ITLRN, has been founded by esteemed professors from the University of Lausanne, University of Belgrade, University Carlos III, Madrid, and distinguished practitioners and is dedicated to independent expert research in international tax law. This upcoming conference also marks the launch of a related book project by the ITLRN.

DAY 1

23 MAY 2024

8.45 am to 9.00 am

OPENING

9.00 am to 10.45 am

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, Center for Tax Policy, 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, CEO, 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**, Director Tax Specialist, UK Tax Administration (HMRC), United Kingdom
 –**Rajat Bansal**, Principal Chief Commissioner of Income Tax (International Taxation), Central Board of Direct Taxes, Department of Revenue, Government of India

COFFEE BREAK – 30 MINUTES

11.00 am to 12.30 am

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

–**Dr. Marco Felder and Anna Stark**, Felder Sprenger + Partner AG, Liechtenstein
 –**Prof. Dr. Andres Báez Moreno**, Senior Researcher, Max Planck Institute for Tax Law and Public Finance, Germany

Panelists

–**Dr. Tobias Rohner**, Attorney at Law, Certified Tax Expert, Partner, VISCHER AG, Switzerland / **Dom Rothbarth**, Senior Associate, Taylor Wessing, United Kingdom
 –**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. Paolo Panico, Owner, Private Trustees SA, Luxembourg & Switzerland, STEP Europe

- Papers
- Dr. Marcel R. Jung, Partner, MME Legal, 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, University of 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

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
Sarah Perret, Head of Unit, 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 and Trusts, Liechtenstein / Ralph Thiede, Managing Director, Member of Management Board, First Advisory Group, Liechtenstein
 - Julia Kleiser, Philanthropy Advisor, LGT Private Banking, Switzerland
 - Giulia Cipollini, Partner, Whittersworldwide, Italy
 - Darshan Chulani, Private Client & Tax Attorney, Caplin & Drysdale, United States

APÉRO – 5.30 PM

SOCIAL PROGRAM – 7.30 PM
(only for speakers)

DAY 2

24 MAY 2024

8.45 am to 9.15 am

OPENING

Keynote on Countering BEPS achieved through Trusts, Foundations and Similar Arrangements

Prof. Dr. Robert Danon, Professor of Law, Director, Tax Policy Center, University of Lausanne, 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**, Associate 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 Geneve, Switzerland
- Alberto Brazzalotto**, Partner, Maisto e Associati, United Kingdom

COFFEE BREAK – 30 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, Milan, Italy
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 / **Prof. Francesco Pedaccini**, Associate, Miccinesi Tax Legal Corporate, and Tax Law Professor, University Cattolica del Sacro Cuore, 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
- TBD Name**, TBD Funktion

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, University of Liechtenstein, Liechtenstein

- Papers*
- Prof. Dr. Violeta Ruiz Almendral**, Associate Professor, University Carlos III, Madrid, Spain
 - Francesco Avella**, Managing 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
 - TBD Name**, TBD Funktion

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 of Di Tanno Associati, and Professor of Tax Law, LUISS University, 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 Farath**, Partner at Skadden, Arps, Slate, Meagher & Flom LLP, United States
 - Stefano Grilli**, Partner, Deloitte, Italy

APÉRO – 5.00 PM

SOCIAL PROGRAM – 6.30 PM
(only for speakers)



The conference is supported by the following universities



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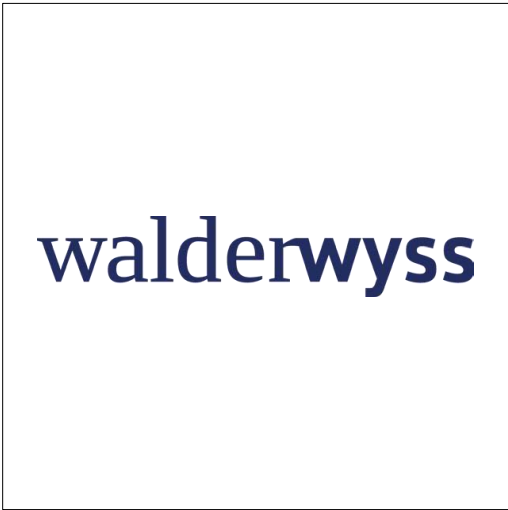
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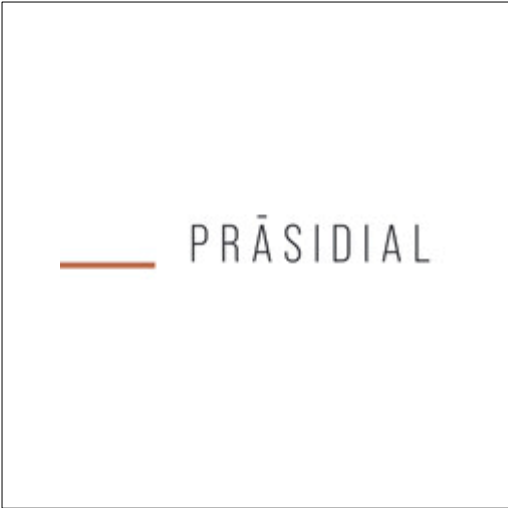
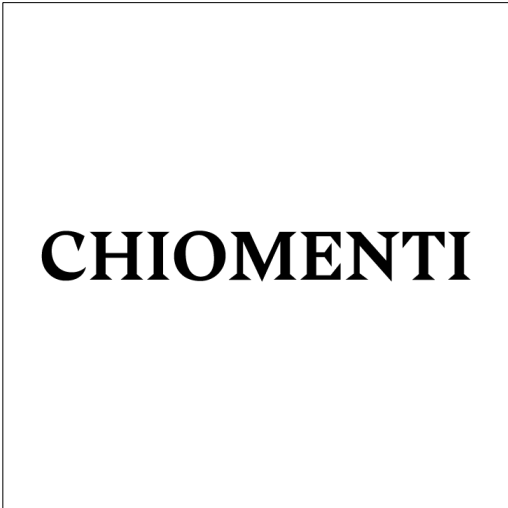


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REGISTRATION

Registration for the conference:
<https://itlrnregistration.fsp.li/>

Price (participation in person or online):
EUR 480.00* for two days.
*reduced fee of EUR 200.00 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.