THE GREIT LISBON SUMMER COURSE

Tax Competition in the Post-BEPS Era

20 JUNE – MONDAY - OPENING DAY
8:20-8:40 – WELCOME & INTRODUCTION TO THE SUMMER COURSE
Ana Paula Dourado (University of Lisbon/CIDEFF)

8:30-10:30 – Session 1
WHAT IS LEFT OF TAX COMPETITION AND FREE MOVEMENT AFTER BEPS?
Frans Vanistendael (KU University of Leuven)
Peter Wattel (University of Amsterdam)
10:30-11:00 – Coffee Break
11:00-12:30 / Session 2
INTEREST DEDUCTION LIMITATIONS AND HYBRID MISMATCHES IN THE EU ANTI-AVOIDANCE PROPOSAL
Marijana Helminen (University of Helsinki)
12:30-14:00 – Lunch Break
14:00-15:30 – Session 3
GAAR AND EXIT TAXATION IN THE EU ANTI-AVOIDANCE PROPOSAL
Rita Szulczczyk (WU Wien)
15:30-15:45 – Coffee Break

21 JUNE – TUESDAY - DAY 2
8:30-10:30 – Session 1
WHAT IS LEFT FOR TAX COMPETITION AFTER THE BEPS PACKAGE – A WORLDWIDE PERSPECTIVE
Maria Teresa Soler Roch (University of Alicante)
10:30-11:00 – Coffee Break

11:00-12:30 – Session 1 [Cont.]
Maria Teresa Soler Roch (University of Alicante)
Ana Paula Dourado (University of Lisbon)
12:30-14:00 – Lunch Break
14:00-15:30 – Session 2
CFC AND TAX COMPETITION
Ana Paula Dourado (University of Lisbon)
15:30-15:45 – Coffee Break

22 JUNE – WEDNESDAY - DAY 3
8:30-10:30 – Session 1
TRANSFER PRICING AND TAX COMPETITION
Georg Kofler (University of Linz)
10:30-11:00 – Coffee Break
11:00-12:30 – Session 2
OECD AND EU CBC REPORTING
José Almeida Fernandes (CIDEFF/University of Lisbon)
12:30-14:00 – Lunch Break
14:00-15:30 – Session 3
SWITCHOVER CLAUSES AND TAX COMPETITION
Pasquale Pistone (IBFD/University of Salerno/WU Vienna)

23 JUNE – THURSDAY - DAY 4
8:30-10:30 – Session 1
FAIR COMPETITION, STATE AID & TAX RULINGS
Raymond Luja (University of Maastricht)
10:30-11:00 – Coffee Break
8:30-10:30 – Session 2 (Cont.)
Raymond Luja (University of Maastricht)
12:30-14:00 – Lunch Break
14:00-15:30 – Session 3
VAT AND TAX COMPETITION
Charlène Herbain (University of Luxembourg)
15:30-16:30 – Session 4
LOBS AND EU LAW
Dennis Weber (University of Amsterdam)

24 JUNE – FRIDAY - DAY 5
8:30-12:30 – Session 1
PATENT BOX REGIMES & EU LAW
Cécile Brokelind (University of Lund)
10:30-11:00 – Coffee Break
11:00-12:30 – Session 2
KNOWLEDGE DEVELOPMENT BOX AND R&D TAX INCENTIVES: THE CASE OF IRELAND
Gerardine Doyle (U.C. Dublin)
12:30-14:00 – Lunch Break
14:00-15:30 – Session 3
R&D TAX INCENTIVES – GROWTH PANACEA OR BUDGET TROJAN HORSE
Stephen Shay (University of Harvard)

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