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TAX LAW



Faculty of Business and Economics (HEC)  
Faculty of Law, Criminal Justice and Public Administration  
Tax Policy Center

# Tax Treaty Abuse

from beneficial ownership to the principal purpose test

Lausanne, January 11, 2018



## OVERVIEW

The Tax Policy Center of the University of Lausanne (Switzerland) and the Institute of Fiscal Law of KU Leuven (Belgium), in cooperation with the Tax Executive Institute (TEI), are pleased to invite you to the Symposium of International Tax Law to be held in Lausanne on **11 January 2018**. We will begin with opening speeches on **latest international tax policy developments** (notably the work on the taxation of the digital economy, the implementation of the BEPS project and the Multilateral Instrument and other ongoing international tax policy trends and challenges).

The core of the Symposium shall then be dedicated to **Tax Treaty Abuse**. We will first explore the evolution of the **Beneficial Ownership** requirement which, in many states, represents still today the most frequent practical response to tax treaty abuse. Next, we will turn to the **Principal Purpose Test (PPT rule)** which the BEPS Multilateral Instrument (MLI) aims at introducing as a minimum standard. We will discuss the policy challenges raised by the PPT rule as well as its relation with EU law. Finally, we will be bridging the issue of treaty abuse with the more general problem of substance in international tax law and look at the practical impact of the BEPS era **on selected business models and transactions**.

On behalf of the organizing committee and our speakers, we look very much forward to welcoming you once again in Lausanne on 11 January 2018 and hope that you will find our discussions fruitful.

Yours sincerely,

Prof. Dr. Robert J. Danon  
University of Lausanne

Prof. Dr. Luc de Broe  
KU Leuven

Dr. Lluís Fargas  
TEI

## PROGRAM

8h30

Registration and Welcome Coffee

8h50

### WELCOME ADDRESS

**Prof. Robert Danon**, Professor of Swiss and International Tax Law, Director of the Tax Policy Center, University of Lausanne, Partner, Danon & Salomé, Switzerland

**Prof. Luc De Broe**, Professor of International Tax Law, KU Leuven, Belgium

### OPENING SPEECHES:

#### RECENT INTERNATIONAL TAX POLICY DEVELOPMENTS

9h00 – 9h20

#### THE OECD PERSPECTIVE

**Mr. Pascal Saint-Amans**, Director, Centre for Tax Policy and Administration, OECD

9h20 – 9h40

#### THE VIEW FROM SWITZERLAND

**Mr. Christoph Schelling**, Ambassador, Head of Tax Division, State Secretariat for International Financial Matters (SIF), Switzerland

9h40 – 10h10

#### COFFEE BREAK

## **SESSION I: BENEFICIAL OWNERSHIP AND THE PPT RULE**

10h10 – 10h30	<b>BENEFICIAL OWNERSHIP AND THE OECD COMMENTARIES</b> <b>Prof. Guglielmo Maisto</b> , Professor of Tax Law at the Catholic University of Piacenza, Partner, Maisto e Associati, Italy
10h30 – 11h00	<b>BENEFICIAL OWNERSHIP IN TAX TREATY PRACTICE</b> <b>Prof. Stef van Weeghel</b> , Professor of International Tax Law, University of Amsterdam, The Netherlands
11h00 – 11h30	<b>FROM BENEFICIAL OWNERSHIP TO THE PPT RULE</b> <b>Prof. Robert Danon</b>
11h30 – 12h00	<b>BENEFICIAL OWNERSHIP AND THE PPT RULE UNDER EU LAW</b> <b>Prof. Luc De Broe</b>
12h00 – 12h20	<b>TOUR DE TABLE</b>
12h20 – 14h00	<b>LUNCH BREAK</b>

## **SESSION II: TREATY ABUSE AND SUBSTANCE IN PRACTICE**

In this session representatives of tax administrations, directors of MNE groups, practitioners and leading academics will discuss key practical problems and solutions raised by treaty abuse and substance requirements in selected business models and transactions.

14h00 – 14h45	<b>PANEL I: HOLDING COMPANY STRUCTURES</b> Chair: <b>Prof. Robert Danon</b> Panel discussion
14h45 – 15h30	<b>PANEL II: INTELLECTUAL PROPERTY STRUCTURES</b> Chair: <b>Prof. Guglielmo Maisto</b> Panel discussion
15h30 – 16h00	<b>COFFEE BREAK</b>
16h00 – 16h45	<b>PANEL III: FINANCING STRUCTURES</b> Chair: <b>Prof. Luc De Broe</b> Panel discussion
16h45 – 17h30	<b>PANEL IV: FINANCIAL INSTRUMENTS</b> Chair: <b>Prof. Stef van Weeghel</b> Panel discussion
17h30 – 18h30	<b>COCKTAIL RECEPTION</b>



# TAX TREATY ABUSE. FROM BENEFICIAL OWNERSHIP TO THE THE PPT RULE

JANUARY 11, 2018

SWISS GRADUATE SCHOOL OF PUBLIC ADMINISTRATION (IDHEAP)

UNIVERSITY OF LAUSANNE (SWITZERLAND)

## HOW TO GET HERE ?

The Geneva-Cointrin International airport is at 60 km

### By train:

From Lausanne railway station take the metro m2 (direction Croisettes), change in « *Lausanne-Flon* » to m1 (direction Renens-Gare) and get out at « *UNIL-Mouline* »

### By car:

On the motorway A1, direction « *Lausanne* » – « *Lausanne Sud* », exit at « *Unil-EPFL* »

## GENERAL INFORMATION

For further information, please contact Mrs Doriana Ferreira e-mail: [droitpublic@unil.ch](mailto:droitpublic@unil.ch)

Faculty of Business and Economics (HEC)  
 Faculty of Law, Criminal Justice and Public Administration  
 Université de Lausanne | Internef | CH-1015 Lausanne  
 Tél. +41 21 692 28 07



# TAX TREATY ABUSE

JANUARY 11, 2018  
IDHEAP - University of Lausanne (Switzerland)

## REGISTRATION FORM

Mrs.  Mr.  Dr.  Other

Family name First name

Function

Company

Street / Nr

PO Box

Zip code City

Phone Nr Country

E-mail

I herewith agree to register

Cost CHF 650.- Early bird until 01.12.2017: CHF 550.-  
(documentation included)

**Payment:**

Upon reception of your registration form, you will receive our confirmation and invoice (with payment instructions). Bank fees on payment transfers are not included in the registration rates stated above and must be paid by participants.

**Cancellation:**

In the event of cancellation, written notification should be sent to: UNIL - Centre de droit public, Mme Doriana Ferreira, Bâtiment Internef - Bureau 408, CH-1015 Lausanne. The following cancellation fees will be deducted before any refund is made: (not applicable for early bird registrations)

- Until December 15, 2017 **CHF 300.-**  
- On and after December 15, 2017 **No refund**

I agree to the above mentioned conditions as well as the conditions stated in the Program.  
I have read and accept the cancellation terms.

Signed by

Date

Registration form to be returned either by post to the address overleaf or by e-mail to [droitpublic@unil.ch](mailto:droitpublic@unil.ch)

stamp please



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**Université de Lausanne  
Faculté de droit, des sciences criminelles  
et d'administration publique  
Centre de droit public  
Madame Doriana Ferreira  
Bâtiment Internef - Bureau 408**

**CH-1015 Lausanne**