



International Fiscal Association



IFA 75th Annual Congress Cancun, Mexico

OUTLINE

IFA/EU

SEMINAR F | Wednesday, 25 October 2023 | 13.30 – 15.30

Chair

Georg Kofler (Austria)

Panel members

Benjamin Angel (EU)

Pia Dorfmueller (Germany)

María José Garde (EU)

Eric Kemmeren (Netherlands)

Juliane Kokott (CJEU)

Błażej Kuźniacki (Poland)

Secretary

Theres Neumüller (Austria)

The IFA/EU seminar will highlight the most recent and pressing developments in international tax law from the specific angle of EU law. Discussions will focus on the corporate tax agenda of the EU Commission (including the Pillars and BEFIT, measures targeting aggressive tax planning and harmful tax competition (such as „Unshell" and the Revised Code of Conduct), administrative cooperation and transparency, withholding taxation (FASTER), and recent case law of the European Court of Justice. The IFA/EU seminar will cover, inter alia, the following topics:

- Business in Europe: Framework for Income Taxation (BEFIT)
- Unshell, SAFE and Anti-Abuse
- Withholding Taxation (FASTER)
- Pillar One and Pillar Two
- EU Law and (Investment) Arbitration
- Primary Law and Taxation: State Aid (Fiat, Engie, Amazon)
- Revised Code of Conduct
- Outlook: EU and UN on International Taxation