

**THE GREIT LISBON SUMMER COURSE ON TAX GOOD GOVERNANCE
AND THE BEPS ACTION PLAN**

JUNE 16 - 20, 2014

COURSE SCHEDULE

➤ **JUNE 16** (Opening Day)

➤ **Welcome words and Introduction to the Seminar** (08:30/08:40) – Ana Paula Dourado

➤ **Session 1: The OECD Agenda on BEPS and Output and the EU Approach** (08:45/10:30) – Luc De Broe and Frans Vanistendael

Coffee-break (10:30/11:00)

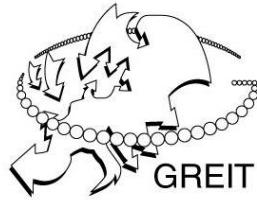
➤ **Session 2: The IP Box Systems: Common Framework, Benchmarks and Efficient Patent Boxes** (11:00/13:00)

➤ **Definition of Benchmarks and the Follow-up of Incentives** – Cécile Brokelind

➤ **R&D and the Exceptions to the Principle of Equality** – Maria Teresa Soler Roch

➤ **Designing Efficient and OECD & EU Compatible IP Box Regimes** – Robert Danon

Lunch break (13:00/14:00)

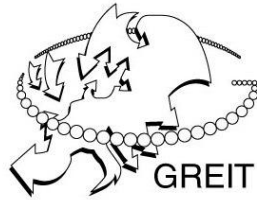


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- **Session 3: Milestones for Fostering Research and Development Activities in light of Tax Good Governance, International Trade and Transparency (14:00/16:00)**
 - **Some Models for EU Compatible Incentives to R&D** – Ana Paula Dourado
 - **Analysis of Alternative Tax Regimes that can support International Trade, also with the use of Tax Incentives** – Paolo Arginelli
 - **The Compatibility of Incentives with a Legal Framework of Transparent Tax Competition** – Pasquale Pistone

- **Session 4: Final Session (16:00/16:30)**
 - **Final Debate and Conclusions** – Ana Paula Dourado



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➤ **JUNE 17** (Day 2)

Morning

- **Address the Tax Challenges of the Digital Economy** (08:30/10:00) – Ana Paula Dourado

Coffee-break (10:00/10:30)

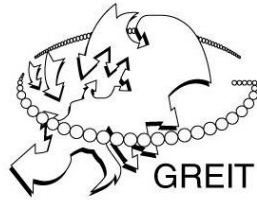
- **Hybrid Mismatch Arrangements** (10:30/12:00) – Otto Marres

Lunch break (12:00/13:00)

Afternoon

- **Strengthening CFC Rules** (13:00/15:30)- Otto Marres

Coffee break (14:15-14:30)



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➤ **JUNE 18** (Day 3)

Morning

- **Limit Base Erosion via Interest Deduction and Others** (08:30/10:00) –
Maria Teresa Soler Roch

Coffee-break (10:00/10:30)

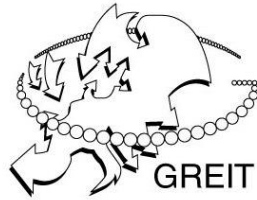
- **Limit Base Erosion via Interest Deduction and Others (cont.)**
(10:30/12:00) – Maria Teresa Soler Roch

Lunch break (12:00/13:00)

Afternoon

- **Counter harmful Tax Practices more Effectively taking into account
Transparency and Substance** (13:00/15:30) – Sjoerd Douma

Coffee-break (14:15-14:30)



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➤ **JUNE 19** (Day 4)

Morning

- **Prevent Artificial Avoidance of the PE Status** (08:30/10:00) – Jan de Goede

Coffee-break (10:00/10:30)

- **Transfer Pricing Outcome and Value Creation: Risks and Capital and Other High-Risk Transactions** (10:30/12:00) – Piergiorgio Valente

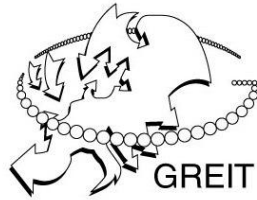
Lunch break (12:00/13:00)

Afternoon

- **Economic Operations and Transfer Pricing Methods: Case Analysis** (13:00/14:00)- António Martins

- **Prevent Treaty Abuse** (14:15-15:30) - Dennis Weber

Coffee-break (14:00-14:15)



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➤ **JUNE 20** (Day 5)

Morning

- **Require Taxpayers to Disclose their Aggressive Tax Planning Arrangements; Re-examining Transfer Pricing Documentation and Methodologies to Collect and Analyze Data on BEPS** (08:30/10:00) – José Almeida Fernandes

Coffee-break (10:00/10:30)

- **The recent Portuguese Corporate Income Tax reform in light of BEPS** (10:30/12:00) – José Almeida Fernandes

Lunch break (12:00/13:00)

Afternoon

- **Make Dispute Resolution Mechanisms more effective and Develop a Multilateral Instrument** (13:00/14:00)- Jacques Malherbe
- **Critical overview on BEPS and EU Tax Good Governance** (14:15/15:30)- Jacques Malherbe & Ana Paula Dourado

Coffee-break (14:00/14:15)