

THE 15th GREIT¹ LISBON SUMMER COURSE

EU & INTERNATIONAL TAX RECENT DEVELOPMENTS

June 19 -23, 2023

Scientific Coordination: Cécile Brokelind, Ana Paula Dourado, Pasquale Pistone and Dennis Weber

Host organization: IDEFF

19 - MONDAY - DAY 1

Session I: *Recent Developments in EU Tax Law*

08:30 – 10:30

Richard Lyal (Ex - European Commission²)

Comments by:

Cécile Brokelind (Univ. of Lund)

Pasquale Pistone (IBFD, Univ. of Salerno, WU Vienna)

Coffee Break

10:30 – 11:00

Session II: *Recent Developments in International Tax Law*

11:00 – 12:30

Werner Haslehner (Univ. of Luxembourg)

Comments by:

Ana Paula Dourado (CIDEEFF, Univ. of Lisbon, INTERTAX)

Lunch

12:30 – 14:00

Session III: *Recent Developments in US International Tax Law*

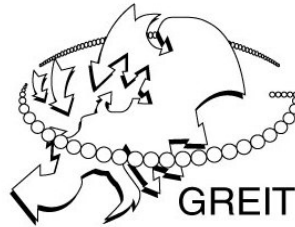
¹ GREIT stands for: Group for Research on European and International Taxation. GREIT comprises a network of academics specialized in EU and international tax law. The Group conducts independent expert research into the development of European and international taxation. The board (and initiators) of the GREIT are Cécile Brokelind (University of Lund), Ana Paula Dourado (University of Lisbon), Pasquale Pistone (IBFD, University of Salerno, Vienna University of Economics and Business) and Dennis Weber (University of Amsterdam).

² Retired



14:00 – 16:00

Yariv Brauner (Univ. of Florida)



20 – TUESDAY – DAY 2

Session I: *The EU Directive on Pillar Two: Fundamentals*

8:30 – 10:30

Cécile Brokelind (Univ. of Lund)

Coffee Break

10:30 – 11:00

Session II: *The EU Directive on Pillar Two: Fundamentals Freedoms and State Aid*

11:00-12:30

Ana Paula Dourado (CIDEEFF, Univ. of Lisbon, INTERTAX)

Lunch

12:30 – 14:00

Session III: *The EU Directive on Pillar Two: Implementation by Member States*

14:00 – 16:00

Aikaterini Pantazatou (Univ. of Luxembourg)

21 JUNE – WEDNESDAY – DAY 3

Session I: *Pillar Two – Implementation in Switzerland*

8:30 – 10:00

Pierre-Marie Glauser (Univ. of Lausanne)

Coffee Break

10:00 – 10:30

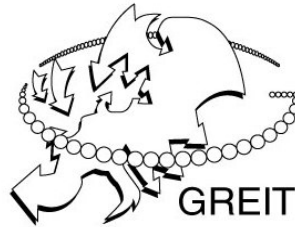
Session II: *Pillar Two – Implementation in Hong Kong*

10:30 – 12:00

Noam Noked (Chinese University of Hong Kong)

Lunch

12:00 – 13:30



Session III: Pillar Two From a Developing Country Perspective

13:30 – 15:30

Luis Eduardo Schoueri (Univ. of São Paulo)

22 – THURSDAY – DAY 4

Session I: Commission's Proposal to end the Misuse of Shell Entities (ATAD 3)

8:30 – 10:00

Luc de Broe (KU Leuven)

Coffee Break

10:00 – 10:30

Session II: CJEU Recent and Pending Cases on VAT

10:30 – 12:30

Marta Papis-Almansa (Univ. of Copenhagen)

Giorgio Beretta (Univ. of Amsterdam)

Lunch

12:30 – 14:00

Session III: CJEU Recent and Pending Cases on VAT

14:00 – 15:30

Marta Papis-Almansa (Univ. of Copenhagen)

Giorgio Beretta (Univ. of Amsterdam)

23 – FRIDAY – DAY 5

Session I: CJEU Recent and Pending Cases on Fundamental Freedoms and Secondary Law

08:30 – 10:30

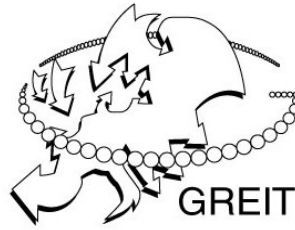
Dennis Weber (Univ. of Amsterdam)

José Almeida Fernandes (Semapa, IDEFF)

Coffee Break

10:30 – 11:00

Session II: Re-Allocation of Taxing Rights - A Reappraisal from the Perspective of Developing Countries



11:00 – 12:30

Online: Mukesh Butani (BMR Legal)

Online: Bhagya Shree (BMR Legal)

Lunch

12:30 – 14:00

Session III: *Recent Developments in US International Tax Law / The Future of International Tax System*

14:00 – 15:30

Online: Reuven S. Avi-Yonah (Univ. of Michigan)

Closing words

15:30 – 15:45

Ana Paula Dourado (CIDEEFF, Univ. of Lisbon, INTERTAX)