

23RD ANNUAL

# U.S. AND EUROPE TAX PRACTICE TRENDS

29-31 MARCH 2023

ZURICH, SWITZERLAND



**FINAL PROGRAM**



# THANK YOU TO OUR SPONSORS

## DIAMOND SPONSORS

**Kostelanetz**  
KOSTELANETZ, LLP

**taxnotes**<sup>®</sup>

## RUBY SPONSORS



GattiPavesiBianchiLudovici



**bms.**

LOYENS  LOEFF

burckhardt

**NERA**  
ECONOMIC CONSULTING

CAPLIN & DRYSDALE

**COVINGTON**

**Skadden**

## EMERALD SPONSORS

ALSTON & BIRD

**GT** GreenbergTraurig

**RUCHELMAN**  
the next generation of tax

**AON**

Holland & Knight

troutman  
pepper 

arendt

**MME** |||  
Legal | Tax | Compliance

**Weil**

 VAN CAMPEN / LIEM

Northwestern  
PRITZKER SCHOOL OF LAW  
Tax Program  
The Educational Affiliate of  
The Tax Lawyer

FlickGocke  
Schaumburg

PESTALOZZI  
  
ATTORNEYS AT LAW

  
**ZEDRA**  
DO MORE. ACHIEVE MORE.

# GENERAL INFORMATION

## WORKSHOP VENUE

Bär & Karrer, Brandschenkestrasse 90, 8002 Zurich  
Tel: +41 58 261 50 00  
Website: [www.baerkarrer.ch](http://www.baerkarrer.ch)

## CONFERENCE VENUE

The Dolder Grand, Kurhausstrasse 65, 8032 Zurich  
Tel: +41 44 456 60 00  
Website: [www.thedoldergrand.com](http://www.thedoldergrand.com)

## REGISTRATION

Onsite registration will be available at Bär & Karrer on Wednesday, 29 March and at The Dolder Grand on Thursday and Friday, 30-31 March. All individuals attending any part of the Workshops and Conference must register and pay the applicable fee. Shared registrations are not permitted.

## WI-FI ACCESS

Complimentary Wi-Fi access is available at The Dolder Grand to all attendees using the following network and password.  
Network: Tax Practice Trends  
Password: Covington2023 (*password is case-sensitive*)

SPONSORED BY

# COVINGTON

## MOBILE APPLICATION

Visit <http://ambar.org/taxapps> to download the mobile app. Search 'ABA' within the app, follow the brief instructions, then tap the 23rd Annual U.S. and Europe Tax Practice Trends Conference to view the program, create a personalized agenda, search speakers, and receive updates throughout the conference.

## CONFERENCE MATERIALS

Materials for the Workshops and Conference are available at the following website: <http://ambar.org/23europematerials>.

# PLANNING GROUP

## CONFERENCE CO-CHAIRS

Pia Dorfmueller, Dentons, Frankfurt am Main

Kathleen “Kat” Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

Reto Heuberger, Homburger, Zurich

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

Susanne Schreiber, Bär & Karrer, Zurich

Christian Wimpissinger, Binder Grösswang, Vienna

## CONFERENCE PLANNING COMMITTEE

Joan C. Arnold, Troutman Pepper, Philadelphia, PA

Annabelle Bailleul-Mirabaud, CMS Francis Lefebvre Avocats, Paris

Nikolaj Bjørnholm, Bjørnholm Law, Hellerup

Sandy Boghal, Gibson Dunn, London

Thierry Boitelle, Boitelle Tax Sàrl, Geneva

Dèlcia M. Capocasale, Cuatrecasas, Barcelona

Stuart Chessman, Vivendi SE, New York, NY

Jeremiah Coder, Revenue Jersey, St. Helier

Joe Duffy, Matheson, Dublin

Jacqueline Duval, K&L Gates LLP, New York, NY

Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main

Michael Fischer, Fischer Ramp Buchmann, Zurich

Sam Kaywood, Alston & Bird LLP, Atlanta, GA

Jessica Kemp, White & Case LLP, London

Antti Lehtimaja, Krogerus, Helsinki

Thierry Lesage, Arendt & Medernach, Luxembourg

Margriet Lukkien, Loyens & Loeff, Amsterdam

Kimberly Majure, KPMG LLP, Washington, DC

Raul-Angelo Papotti, Chiomenti, Milan

Sarah Paul, Eversheds Sutherland (US) LLP, New York, NY

Floran Ponce, Lenz & Staehelin, Geneva

Clodagh Power, Counsellor to Director’s Office, OECD Centre for Tax Policy and Administration, Paris

Marc Schneider, Syngenta Crop Protection AG, Basel

Elizabeth J. Stevens, Caplin & Drysdale, Washington, DC

Dirk Suringa, Covington & Burling LLP, Washington, DC

# ORGANIZERS

## **AMERICAN BAR ASSOCIATION TAX SECTION**

<http://americanbar.org/tax>

As the national representative of the legal profession, the mission of the ABA Tax Section is to serve our members and the public through education and leadership to achieve an equitable, efficient, and workable tax system. The Tax Section puts all of the latest information on administrative and procedural developments right at your fingertips. Our publications, programs, and expert advice help you navigate the constantly changing landscape of tax law.

## **INTERNATIONAL BAR ASSOCIATION, TAXES COMMITTEE**

<http://ibanet.org>

The International Bar Association (IBA) is the world's leading organization of international legal practitioners, bar associations and law societies. The IBA influences the development of international law reform and shapes the future of the legal profession throughout the world. It has a membership of over 45,000 individual lawyers and 200 bar associations and law societies spanning all continents. It has considerable expertise in providing assistance to the global legal community as well as being a source of distinguished legal commentators for international news outlets.

## **INTERNATIONAL FISCAL ASSOCIATION - USA BRANCH**

<http://ifausa.org>

Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.

### WORKSHOP VENUE

Bär & Karrer, Brandschenkestrasse 90, 8002 Zurich

11:30 – 18:00

RECEPTION AREA

### Registration of Delegates

---

11:30 – 12:30

MEETING ROOM E/F CORRIDOR

### Light Lunch and Introduction

#### Introduction

Susanne Schreiber, Bär & Karrer, Zurich

#### SPONSORED BY



BÄR  
& KARRER

---

12:30 – 14:00

MEETING ROOM E/F

### CRYPTOCURRENCY SESSION

### “Tax Aftermath of the Crypto Winter: Exchange Collapses, Including FTX” – A View from the United States and Europe – Navigating Developing Tax Regulations in Various Jurisdictions

The panel will discuss the distinction of different crypto exchange models and the corresponding underlying tax treatment in the United States, Switzerland, Spain, Portugal and Austria, respectively, while evaluating potential customer losses and redress. The panel will also address tax regulatory developments in each of the presented jurisdictions.

#### Co-Chairs

Sahel A. Assar, Buchanan Ingersoll & Rooney PC, Washington, DC  
Thomas Linder, MME Tax AG, Zurich

### Speakers

Cansu Burkhalter, Bitcoin Suisse AG, Zug

Alexandra Courela, Abreu Advogados, Lisbon

Philip Kerfs, Head, International Cooperation Unit, OECD Centre for Tax Policy and Administration, Paris

David López Pombo, Uría Menéndez, Madrid

Anthony V. Sexton, Kirkland & Ellis LLP, Chicago, IL

Karin Spindler-Simader, Wolf Theiss, Vienna

### Session Reporter

Caroline Partoune, Arendt & Medernach, Luxembourg

### SPONSORED BY



---

14:00 – 14:15

MEETING ROOM E/F CORRIDOR

### Networking Break

---

14:15 – 15:45

MEETING ROOM E/F

### WEALTH MANAGEMENT SESSION

#### Dual Residency: Identifying and Solving Common Problems

This panel will shed light dual tax residency related tax planning issues and traps for the unwary. Issues can arise in an income tax, estate, inheritance or gift tax context. Initially, we will briefly consider the residence rules of seven countries (France, Italy, Malta, Spain, Switzerland, UK and U.S.) and its treaty tie-breaker rules.

Then, we will discuss selected issues in an “inbound from the U.S.” and “outbound from the U.S.” context with reference to the seven countries.

### Co-Chairs

Michael Fischer, Fischer Ramp Buchmann, Zurich

Alan Winston Granwell, Holland & Knight LLP, Washington, DC

### Speakers

Ramona Azzopardi, WH Partners, Ta' Xbiex

Guadalupe Díaz-Súnico, Gómez Acebo & Pombo, Barcelona

Marine Dupas, Arkwood SCP, Paris

Victor A. Jaramillo, Caplin & Drysdale, Washington, DC

Andrea Tavecchio, Tavecchio & Associati, Milan

Emma-Jane Weider, Maurice Turnor Gardner LLP, London

### Session Reporter

Marcus Niermann, POELLATH, Berlin

---

15:45 – 16:00

MEETING ROOM E/F CORRIDOR

### Networking Break

---

16:00 – 17:30

MEETING ROOM E/F

### WEALTH MANAGEMENT SESSION

#### **Holding Family Assets: Common and Evolving Structures in Europe and the United States**

Family offices, the investment holding structures of individuals or families, have steadily gained importance as important participants in the market. Our panelists will discuss common family holding structures used in the US and Europe, which are affected by tax, regulatory and philanthropic considerations.

### Co-Chairs

Daniel Bader, Bär & Karrer, Zurich

Jacqueline Duval, K&L Gates LLP, New York, NY

### Speakers

Seth Entin, Greenberg Traurig, LLP, Miami

Alex Jupp, Skadden, Arps, Slate, Meagher & Flom LLP, London

Paolo Ludovici, Gatti Pavesi Bianchi Ludovici, Milan

Vadim Neumann, ZEDRA, Zurich

Tanja Schienke, Flick Gocke Schaumburg, Frankfurt am Main



Session Reporter

Hanna Brozzo, Bär & Karrer, Zurich

SPONSORED BY

GattiPavesiBianchiLudovici

17:30 – 19:00

BÄR & KARRER ROOFTOP

## Networking Cocktail Reception

All Workshop and Conference attendees are welcome to attend the Networking Cocktail Reception hosted by Bär & Karrer with support from Kostelanetz LLP. Join in honoring Grace Perez-Navarro as we celebrate her retirement from the OECD and the contributions she has made to the international tax bar over her career.

Location: Bär & Karrer, Brandschenkestrasse 90, 8002 Zurich

SPONSORED BY



**Kostelanetz**  
KOSTELANETZ, LLP

## CONFERENCE VENUE

The Dolder Grand, Kurhausstrasse 65, 8032 Zurich

07:45 – 08:45

GALLERY FOYER

### Continental Breakfast

---

07:45 – 17:30

GALLERY FOYER

### Registration of Delegates

---

08:45 – 09:00

GALLERY

### Opening Remarks

#### Conference Co-Chairs

Pia Dorfmueller, Dentons, Frankfurt am Main

Kathleen (Kat) Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

Reto Heuberger, Homburger, Zurich

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

Susanne Schreiber, Bär & Karrer, Zurich

Christian Wimpissinger, Binder Grösswang, Vienna

---

09:00 – 09:30

GALLERY

### Opening Keynote Address

#### Introduction

Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

#### Keynote Speaker

Natalia Ulyanova, Founder and CEO, UNA//PARTNERS, Kyiv

SPONSORED BY

**RUCHELMAN**  
the next generation of tax

---

09:30 – 11:00

GALLERY

### PLENARY SESSION

## **U.S. GILTI, Book Minimum Tax and Pillar 2 – How Will They Interact?**

The panel will focus on the complexities expected to arise from the Pillar Two rules and the U.S. GILTI and Book Minimum Tax provisions.

With the European Member States and many other countries in the world going ahead with the introduction of Pillar Two rules, it is key for U.S. multinationals to assess how the U.S. GILTI and Book Minimum Tax rules will interact with the income inclusion rule and the undertaxed profit rule, and the potential consequences of conceptual mismatches.

The panel will address the complexities and will discuss example cases, as well as operational and reporting changes that MNEs will need to consider.

### Co-Chairs

Margriet Lukkien, Loyens & Loeff, Amsterdam  
Kimberly Majure, KPMG LLP, Washington, DC

### Speakers

Mary Anne Buechel, Vice President & Counsel, International Tax, Paramount, London

Laurence Clot, Dentons, Paris

Thomas Hug, Bank Julius Baer & Co. Ltd., Zurich

Joe Sullivan, Covington & Burling LLP, Washington, DC

Christian Wimpissinger, Binder Grösswang, Vienna

### Session Reporter

Brian Harvel, Alston & Bird LLP, Atlanta

SPONSORED BY

LOYENS  LOEFF

11:00 – 11:30

GALLERY FOYER

## Networking Break

SPONSORED BY

burckhardt

---

11:30 – 13:00

CONCURRENT SESSION A

GARDEN SALON 1

## Managing Uncertainty in Transfer Pricing: Evolving Methods and Current State of APA Play

The panel will explore the post-pandemic sources of transfer pricing uncertainty, from the prosaic to the exotic, and identify and compare the methods available to taxpayers for managing that uncertainty from a practical perspective.

In inventorying the taxpayer's toolbox for addressing transfer pricing uncertainty, the panel will focus most heavily on advance pricing agreements (APAs), to include assessing their benefits, drawbacks, and overall return on investment as compared with other dispute resolution and prevention mechanisms, their appeal and viability in a post-Pillars world, the implications of recent case law developments, including the U.S. Tax Court's *Eaton* decision, for APA programs, and whether and to what extent BEPS Action 14 and the OECD's efforts to establish APA best practices have enhanced taxpayers' experience of the APA process.

### Co-Chairs

Joe Duffy, Matheson, Dublin

Elizabeth Stevens, Caplin & Drysdale, Washington, DC

### Speakers

Markus Baur, Tax Director, Transfer Pricing, IBM, Vienna

Nikolaj Bjørnholm, Bjørnholm Law, Hellerup

Mark van Casteren, Huygens Quantitative Tax Consulting B.V., Amsterdam

Nils Harbeke, Pestalozzi Law, Zurich

Lisandra Ortiz, Miller & Chevalier Chartered, Washington, DC

Marco Valdonio, Maisto, Milan

## Session Reporter

Anton Falkenberg, Hannes Snellman, Helsinki

### SPONSORED BY



11:30 – 13:00

GARDEN SALON 2&3

## CONCURRENT SESSION B

### **Is My Footprint Big Enough? Implementing ATAD 3 – Substance Requirements and Impact on Transatlantic Investment Structures**

After a brief overview of the proposed Anti-Tax Avoidance Directive (ATAD 3) of the European Commission laying down rules to prevent the misuse of shell entities for tax purposes of December 2021, the panel will review a number of practical cases as a way to illustrate current positions in a number of jurisdictions and so discussing the future.

Transactions and structures addressed will involve various jurisdictions and will generally be presented in a case study format.

#### Co-Chairs

Pia Dorfmueller, Dentons, Frankfurt am Main

Len Teti, Cravath, Swaine & Moore LLP, New York, NY

#### Speakers

Olivier Dauchez, Gide Loyrette Nouel, Paris, France

Rachel Fox, William Fry, Dublin

Fabian Sutter, Loyens & Loeff Switzerland LLC, Zurich

Adam Tejada, K&L Gates LLP, New York, NY

Pieter Verhoeven, NautaDutilh, Amsterdam

## Session Reporter

Stefan Stellato, Hannes Snellman, Helsinki

SPONSORED BY

LOYENS  LOEFF

---

13:00 – 14:30

BALLROOM

## Networking Lunch

SPONSORED BY

NERA  
ECONOMIC CONSULTING

---

14:30 – 15:45

CONCURRENT SESSION A

GARDEN SALON 1

## **Purpose and Process: The Increasing Importance of Purpose and Substance in Tax Controversy, and Its Effect on Outcomes**

This panel will discuss key purpose based cases, including Blackrock and cum ex, how purpose cases interact with the criminalization of tax, including for advisors, the impact of substance and purpose on mutual agreement procedures and the risks of losing a case for purpose reasons, and the benefit of advance rulings and administrative resolutions.

### Co-Chairs

Jessica Kemp, White & Case LLP, London

Starling Marshall, Crowell & Moring LLP, New York, NY

### Speakers

Robert Desax, Walder Wyss Ltd., Zurich

Thomas G. Greenaway, KPMG LLP, Boston, MA

Magnus Müller, Allen & Overy LLP, Munich

Sonja Schiller, Regulatory & Litigation Counsel, Google, Seattle, WA

Wouter Vosse, Hamelink & Van den Tooren N.V., Amsterdam

## Session Reporter

Devan R. Patrick, K&L Gates LLP, Charlotte

---

14:30 – 15:45

GARDEN SALON 2&3

## CONCURRENT SESSION B

### **Cracks in the Bricks: The Impact of Recent Treaty Developments on Real Estate Investment Structures**

The pandemic, political disruptions, and increasing financing costs had and have a significant impact on the real estate market. At the same time, new tax rules created further challenges for planning cross-border real estate investments.

The session provides an overview of the recent developments in the relevant tax rules and the opportunities and constraints resulting therefrom, including latest developments under the MLI, the coming ATAD 3 and Pillar 2 EU directives, U.S. FIRPTA regulations, interpretation of Swiss Treaty Law on sales of REICs, and similar Italian and Finnish legislation related to transfers of real estate.

## Co-Chairs

Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main  
Sarah Beth Rizzo, Skadden, Arps, Slate, Meagher & Flom LLP, Chicago, IL

## Speakers

Laetitia Fracheboud, Homburger, Zurich  
Lucas Giardelli, Mayer Brown LLP, New York, NY  
Samu Lassila, Krogerus, Helsinki  
Mathilde Ostertag, GSK Stockmann SA, Luxembourg  
Eugenio Romita, Giovannelli e Associati, Milan

## Session Reporter

Antonio Salas Garcia, Cuatrecasas, Barcelona

SPONSORED BY

**Flick Gocke  
Schaumburg**

---

15:45 – 16:15

GALLERY FOYER

## Networking Break

SPONSORED BY

**burckhardt**

---

16:15– 1745

CONCURRENT SESSION A

GARDEN SALON 1

## **The Role of Competent Authority and Double Taxation Resulting from DSTs, Minimum Tax and Other Taxes**

This panel will consider dispute resolution tools available to address double taxation with a particular focus on competent authority proceedings. New developments and trends in tax audits are leading to more, and more cases of, double taxation, and the amounts at issue are increasing.

The best path for seeking relief can vary depending on the circumstances and jurisdictions involved, so this panel will discuss such considerations well as key strategies and practical considerations that advisors should be aware of from the perspective of practitioners in multiple jurisdictions.

### Co-Chairs

Axel Bödefeld, Oppenhoff, Cologne

Lori Hellkamp, Jones Day, Washington, DC

### Speakers

Felice D'Acquisto, LMS Studio Legale, Rome

Sandra Knaepen, Acting Head, Tax Treaty, Transfer Pricing & Financial Transactions Divisions, OECD Centre for Tax Policy and Administration, Paris

Emilie Lecomte, August Debouzy, Paris

Jenni Parviainen, Hannes Snellman Attorneys, Helsinki

Pirmin Rohrer, Tax Director, Dow, Zurich

Raoul Stocker, Bär & Karrer, Zurich



## Session Reporter

Patrick Schmid, Bär & Karrer, Zurich

---

16:15 – 17:30

GARDEN SALON 2&3

## CONCURRENT SESSION B

### **Private Equity Alternative Liquidity: Secondary Transactions, GP-Led, Etc.**

Current market conditions have pushed private equity funds managers to look for alternative sources of liquidity and last year has seen a surge in secondary and GP-LED transactions.

These transactions entail the sale of an asset to another private equity fund managed by another GP or to a “continuation fund” managed by the same GP.

This panel will discuss the tax challenges raised by such transactions from an asset or source country perspective, from an investor perspective or from a GP/managers perspective.

## Co-Chairs

Mike Carew, Kirkland & Ellis LLP, Chicago, IL

Thierry Lesage, Arendt & Medernach, Luxembourg

## Speakers

Bodo Bender, White & Case LLP, Frankfurt am Main

Morgan L. Klinzing, Troutman Pepper, Philadelphia, PA

Marcel Meier, Oberson Abels SA, Geneva

Ceinwen Rees, Macfarlanes LLP, London

Jeroen Smits, Stibbe N.V., Amsterdam

## Session Reporter

Lukas Aebi, Lenz & Staehelin, Zurich

SPONSORED BY



18:30 – 20:00

RESTAURANT SONNENBERG

## Networking Cocktail Reception

SPONSORED BY

The logo for Skadden is a red rectangular box with the word "Skadden" written in white, serif font.

Join your fellow delegates for an offsite reception at the Restaurant Sonnenberg, featuring panoramic city views from the outdoor terrace. The venue is 10-minutes by car (2.5 km) or a 20-minute walk (1.3 km).

Location: Restaurant Sonnenberg, Hitzigweg 15, 8032 Zurich

08:00 – 15:00  
**Registration of Delegates**

GALLERY FOYER

---

08:00 – 09:00  
**Networking Breakfast**

GALLERY FOYER

---

09:00– 10:30  
**PLENARY SESSION**  
**Government Panel**

GALLERY

Uncertainty has become an everyday reality in many facets of life, and the same is true for tax administrators. Panelists will discuss the various pressures their tax administrations face, such as the dual-sided nature of digitalization both on taxpayer practices and government customer service, the ongoing strain arising from tax disputes, and the political and technical demands arising from international tax reforms.

Attendees will get a sense of the challenges facing governments and some of their adaptive solutions.

#### Co-Chairs

Jeremiah Coder, Deputy Director, International Tax Policy, Revenue Jersey, St. Helier

Loren Ponds, Miller & Chevalier Chartered, Washington, DC

#### Speakers

Fabian Baumer, Vice Director & Head of Tax Policy, Federal Tax Administration, Bern

Peter H. Blessing, Associate Chief Counsel (International), Office of Chief Counsel, IRS, Washington, DC

Sandra Knaepen, Acting Head, Tax Treaty, Transfer Pricing & Financial Transactions Divisions, OECD Centre for Tax Policy and Administration, Paris

Anna Manitarà, Policy Officer, European Commission, Brussels

Timothy Power, Deputy Director of Corporate Tax, HM Treasury, London

Sandy Radmanesh, Tax Attaché, German Embassy, Washington, DC

---

10:30 – 10:45

GALLERY FOYER

## Networking Break

SPONSORED BY

burckhardt

10:45 – 12:00

GARDEN SALON 1

## CONCURRENT SESSION A

### **Cross Border Considerations for Direct Lending Platforms – Lending Activities and PE, Trade or Business**

This panel will revisit the main direct lending structures for cross border transactions. Also, we will review the recent IRS activity on US trade or business concerns and developments adopted by some European jurisdictions in connection to the definition of the existence of a permanent establishment in the framework of investment activities.

#### Co-Chairs

Dèlcia Capocasale, Cuatrecasas, Barcelona

Kathleen (Kat) Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

#### Speakers

Francesco Capitta, Facchini Rossi Michelutti, Milan

Ailish Finnerty, Arthur Cox, Dublin

Mike Lane, Slaughter & May, London

Michael Nordin, Schellenberg Wittmer, Zurich

Eva Stadler, Wolf Theiss, Vienna

#### Session Reporter

Caroline Partoune, Arendt & Medernach, Luxembourg

10:45 – 12:00

GARDEN SALON 2&3

## CONCURRENT SESSION B

### Hot Topics in Transatlantic M&A

The panel will address current trends in M&A transactions with speakers from different jurisdictions and industries. Topics will cover new approaches and solutions in transactions to the most vexing cross border issues. These approaches and solutions will include not only purchase price hold backs and indemnities to mitigate tax risks but also tax insurance.

Further, deal considerations in connection with Pillar 2, in deal structuring, due diligence, purchase price determination and integration will be addressed. Lastly, the determination of the appropriate jurisdictions in mergers (inversions / share-for-share transactions / acquisitions) from different tax perspectives will be discussed.

#### Co-Chairs

Devon Bodoh, Weil, Gotshal & Manges LLP, New York, NY  
Susanne Schreiber, Bär & Karrer, Zurich

#### Speakers

Dean Andrews, BMS Group, London  
Amie Colwell Breslow, Jones Day, Washington, DC  
Wiebe Dijkstra, De Brauw Blackstone Westbroek, Amsterdam  
Riccardo Michelutti, Facchini Rossi Michelutti, Milan  
Marc Schneider, Syngenta Crop Protection AG, Basel

#### Session Reporter

Andrea D'Ettore, Facchini Rossi Michelutti, Milan

SPONSORED BY



12:00 – 12:15

GALLERY FOYER

## Networking Break

SPONSORED BY

**burckhardt**

12:15 – 13:30

GARDEN SALON 1

## CONCURRENT SESSION A

### **Offramps: Managing Criminal Tax Investigations to Avoid Charges**

A criminal conviction comes with more than just the risk of incarceration and fines. Collateral consequences of a conviction include, but are certainly not limited to, loss of employment, professional licenses, the right to vote, the ability to work in certain industries or sectors and the ability to travel freely, as well as potential debarment from government contracts and immigration issues. With this in mind, clients facing criminal tax investigations are not only looking to defeat the potential charges on the merits, but on any grounds that convince a government not to pursue criminal charges against the particular individual or entity. This panel will address, from a global perspective, potential arguments for declinations of criminal tax charges and alternatives to criminal tax convictions such as non-prosecution agreements and deferred prosecution agreements.

#### Co-Chairs

Caroline Ciraolo, Kostelanetz LLP, Washington, DC

Raul-Angelo Papotti, Chiomenti, Milan

#### Speakers

Don Fort, Kostelanetz LLP, Washington, DC

Sarah Paul, Evershed Sutherland (US) LLP, New York, NY

Alice Rousseau, Rousseau & Sussmann, Paris

Ocka Stumm, Gleiss Lutz, Frankfurt am Main

#### Session Reporter

Antonio Salas Garcia, Cuatrecasas, Barcelona

12:15 – 13:30

GARDEN SALON 2&3

## CONCURRENT SESSION B

### **What Is This Asset? Sourcing Issues With Digital Based Assets, Data Access, Cloud Software, and New Tech**

The panel will discuss the history of digital assets and the virtual world. Panelists will define the characteristics of the metaverse and related tax challenges, including source tax issues, jurisdiction to tax/nexus, and tax complexity for governments and flexing existing frameworks. The panel will use case studies on cryptocurrencies and a day in the life of the metaverse to illustrate the potential impact for multinational businesses.

#### Co-Chairs

Sandy Bhogal, Gibson Dunn, London

Joshua D. Odintz, Holland & Knight LLP, Washington, DC

#### Speakers

Francesco Gucciardo, Aird & Berlis LLP, Toronto, ON

Susanne Liebel-Kotz, Baker McKenzie, Zurich

Amelia O'Beirne, A&L Goodbody LLP, Dublin

Stefan Richter, YPOG, Hamburg

#### Session Reporter

Devan R. Patrick, K&L Gates LLP, Charlotte

---

13:30 – 14:45

BALLROOM

### **Keynote Luncheon**

#### Introduction

Kathleen “Kat” Saunders Gregor, Skadden, Arps, Slate, Meagher & Flom LLP, Boston, MA

#### Keynote Speaker

Benjamin Angel, Director, European Commission, Brussels

SPONSORED BY

**bms.**

14:45 – 16:15

GARDEN SALON 1

CONCURRENT SESSION A

## **Workers (and Executives) Without Borders – Traps for the Outwardly Mobile Taxpayer**

For global tax managers whose day is filled keeping up with Pillar 1, Pillar 2, ATAD, GILTI, BEAT, and more, a new worry has popped up. Remote workplaces of employees, foreign residence of a key director, and a real or apparent shift in functions to a foreign affiliate may trigger new tax exposures.

Why is remote work popular? Does the company have a permanent establishment abroad in the form of a remote worker? Did the company shift its place of effective management abroad – potentially resulting in dual tax residence – because a key decision maker resides in a foreign country? What are the company's payroll withholding tax obligations at home and abroad when it pays the remote worker? Will the shift of functions be challenged by tax inspectors in the home country at the same time it is respected abroad, leading to a double inclusion of income?

Will a transferred executive that is highly paid face an exit tax at the time of a move abroad? Has the O.E.C.D. published guidance on these topics, and if so, is it helpful? What is the current trend regarding taxation of frontier workers?

The panel will address these real-life issues and provide guidance to minimize risk of double taxation.

### **Co-Chairs**

Annabelle Bailleul-Mirabaud, CMS Francis Lefebvre Avocats, Paris  
Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY

### **Speakers**

Joan C. Arnold, Troutman Pepper, Philadelphia, PA  
Thierry Boitelle, Boitelle Tax Sàrl, Geneva  
Paul Kraan, Van Campen Liem, Amsterdam  
Martin Phelan, Simmons & Simmons LLP, Dublin  
Clemens Schindler, Schindler Attorneys, Vienna  
Vlara M. Todorova, Djingov, Gouginiski, Kyutchukov & Velichkov, Sofia



## Session Reporter

Maximilien de Ridder, Lenz & Staehelin, Geneva

### SPONSORED BY



14:45 – 16:15

GARDEN SALON 2&3

## CONCURRENT SESSION B

### **The Future of Entity Choice: Endangered Hybrids and New Choices for IPOs**

This panel will discuss two topics. First, the panel will discuss the latest thinking about hybrid entities and instruments and whether the various anti-hybrid regimes properly work together or create unnecessary problems (and/or opportunities). The panel will also review various tax advantaged IPO structures and compare them to the basic IPO model.

#### Co-Chairs

Sylvia Dikmans, Houthoff, Amsterdam

Sam Kaywood, Alston & Bird LLP, Atlanta, GA

#### Speakers

Stuart Chessman, Vivendi SE, New York, NY

Francisco Lavandera, Garrigues, Barcelona

John Peterson, Acting Head, International Cooperation and Tax Administration Division, OECD Centre for Tax Policy and Administration, Paris

Floran Ponce, Lenz & Staehelin, Geneva

Luca Romanelli, AndPartners Tax and Law Firm, Milan

#### Session Reporter

Gilles Haudenschild, Loyens & Loeff, Zurich

### SPONSORED BY

# ALSTON & BIRD



NEW YORK CITY  
TEL: 212.808.8100  
FAX: 212.808.8108

WASHINGTON, D.C.  
TEL: 202.875.8000  
FAX: 202.844.3500



# Kostelanetz

Over the past 75 years, Kostelanetz LLP has built a global reputation as a law firm of choice for clients facing high-stakes controversies and negotiations with government agencies.

*“A firm of extraordinary quality” – The Legal 500*

Kostelanetz LLP has long maintained a national and international reputation as one of the country's preeminent law firms engaged in defending against civil and criminal tax investigations and prosecutions. From international tax compliance to tax controversy issues, our attorneys regularly represent individuals and entities seeking advice on how to maintain compliance or become compliant with U.S. tax and reporting obligations.

[www.https://kflaw.com/](https://kflaw.com/)



**Bryan C. Skarlatos**  
Partner



**Caroline D. Ciralo**  
Partner



**Jay R. Nanavati**  
Partner



**Ian Weinstock**  
Partner



**John D. (Don) Fort**  
Director of  
Investigations



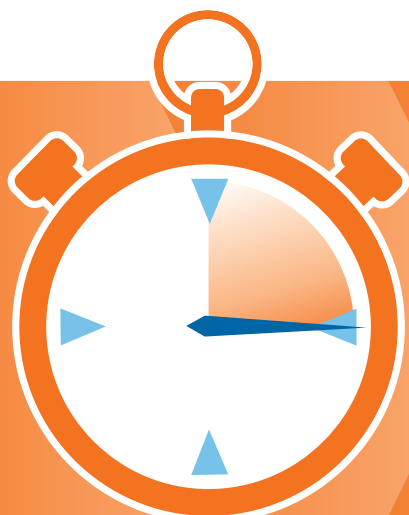
**Wilda Lin**  
Counsel



**Eric Smith**  
Counsel



**Heather Fincher**  
Associate



## Tax Notes Subscribers: **Do You Need Legal Research Help?**

Tax Notes is happy to offer complimentary training for all our users. Learn how to track any tax topic such as the OECD's pillar 2, the Inflation Reduction Act, or the corporate alternative minimum tax by spending 15 minutes with our reference attorney.

Schedule some time today to get the most out of your subscription!

**To get started, stop by our booth  
or visit [taxnotes.co/ABA](https://taxnotes.co/ABA).**

**taxnotes<sup>®</sup>**





# CAPLIN & DRYSDALE

We are proud to sponsor the  
2023 ABA 23rd Annual U.S. and Europe Tax  
Practice Trends Conference

Caplin & Drysdale's Tax Disputes & Tax Litigation practice remains at the forefront of assisting corporations, individuals, and nonprofits plan for, and resolve, their most intricate matters. Clients rely on our strong tactical and problem-solving skills combined with our substantial experience handling a variety of complex, high-stakes matters in a boutique environment making us one of the nation's most distinctive law firms. To learn more, visit [www.caplindrysdale.com](http://www.caplindrysdale.com).

One Thomas Circle NW, Suite 1100 | Washington, DC 20005 | 202.862.5000  
295 Madison Avenue, 12th Floor | New York, NY 10017 | 212.379.6000

[www.caplindrysdale.com](http://www.caplindrysdale.com)

Skadden, Arps, Slate, Meagher  
& Flom LLP and Affiliates

---

Skadden's **Tax Group**, comprising more than 100 attorneys in eight offices worldwide, is experienced in virtually every type of matter that presents significant tax issues. In addition to handling all aspects of tax law in corporate transactions, we represent clients at every level, and in most types, of disputes with taxing authorities.

---

“Leading firm with outstanding bench strength and renowned expertise spanning the full spectrum of domestic and international tax matters.”

— *Chambers USA 2022*

Beijing	London	Seoul
Boston	Los Angeles	Shanghai
Brussels	Munich	Singapore
Chicago	New York	Tokyo
Frankfurt	Palo Alto	Toronto
Hong Kong	Paris	Washington, D.C.
Houston	São Paulo	Wilmington





GattiPavesiBianchiLudovici

MILANO    ROMA    LONDRA

**We always look at things  
from a different perspective**

Full-service law and tax firm, representing the benchmark  
for complex corporate and structured finance transactions in Italy.  
Learn more at [gpblex.it](http://gpblex.it) and follow us on [LinkedIn](#)



Covington is proud to sponsor the

# 23rd Annual U.S. and Europe Tax Practice Trends Conference

As the global tax landscape becomes increasingly regulated and contentious, Covington's tax group advises our multinational clients on their most significant and challenging tax matters.

## COVINGTON

BEIJING BRUSSELS DUBAI FRANKFURT JOHANNESBURG LONDON LOS ANGELES  
NEW YORK PALO ALTO SAN FRANCISCO SEOUL SHANGHAI WASHINGTON

[www.cov.com](http://www.cov.com)

© 2023 Covington & Burling LLP. All rights reserved.

Economic experts.  
Unmatched experience.  
Worldwide.

**NERA**  
ECONOMIC CONSULTING

**NERA: Bringing insight in economics to transfer pricing.**

### Areas of Expertise

- APA, Controversy, and Litigation Support
- Cost Sharing Arrangements
- Economic Benchmarking
- Financial Services Transfer Pricing
- Intercompany Financing Transactions
- Pricing and Valuation of Intangibles
- Transfer Pricing Policy Design
- Transfer Pricing System Implementation
- Transfer Pricing Documentation
- Valuation Studies
- Value Chain Analysis

### Contacts

**Dr. Emmanuel Llinares**

Managing Director  
Head of Global Transfer Pricing  
Paris: +33 1 70 75 01 93  
emmanuel.llinares@nera.com

**Dr. Yves Hervé**

Managing Director  
Frankfurt: +49 69 710 447 508  
yves.herve@nera.com

**Philip de Homont**

Director  
Frankfurt: +49 69 710 447 502  
philip.de.homont@nera.com

**Dr. Vladimir Starkov**

Director  
Chicago: +1 312 573 2806  
vladimir.starkov@nera.com

**Tom Braukmann**

Associate Director  
Frankfurt: +49 69 710 447 511  
tom.braukmann@nera.com

**Amanda Pletz**

Associate Director  
London: +44 20 7659 8528  
amanda.pletz@nera.com



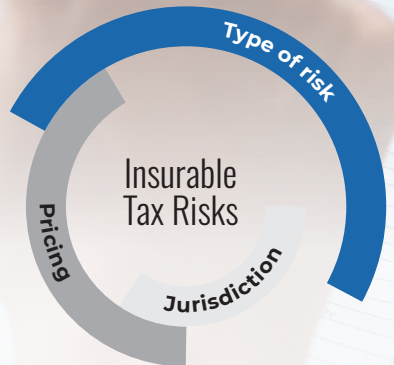
# Tax Liability Insurance

Tax Liability Insurance policies are an effective tool to transfer a potential tax exposure from a business to the insurance industry, whether it has been identified as part of an M&A process or general business operations. Coverage is available for tax quotas, penalties, interest (including advance tax payments) and defense costs. Pricing ranges from **2-5%** of the overall policy limit sought, mainly depending on the nature of the risk and jurisdiction.

BMS is a dynamic and independent broker established in 1980. We are a global brand with offices located across the US, Canada, Latin America, Australia, Europe and Asia with both a strong local focus and understanding of market needs.

The BMS Private Equity, M&A and Tax team is solely focused on service delivery which we achieve by reducing advisers workload, removing deal blockers and maximizing value for our clients.

We are able to achieve this by maintaining an experienced, legally qualified and international delivery team.



## Tax team contacts

**Dean Andrews**  
Head of Tax Liability Insurance  
M: +44 (0)7876 815 643  
dean.andrews@bmsgroup.com

**Kai Schmitz**  
Associate Director  
M: +44 (0)7796 501 537  
kai.schmitz@bmsgroup.com

**Martijn de Lange**  
Managing Director, Asia  
M: +852 9772 9951  
martijn.delange@bmsgroup.com

## Your trusted partner for **international tax matters**

Tax legislation and regulations are changing rapidly and increasing measures are being put in place. Companies must keep abreast of such developments and the impact that these could have on their business. Whatever your tax issue is, our market-leading tax practice can provide pragmatic, tailored advice and support.

Our experts in the Benelux and Switzerland can help with the whole range of tax and legal issues, from M&A and internal reorganisations to transfer pricing, EU law and state aid, tax controversy and litigation, tax opinions and second opinions. We are on top of the implementation of Pillar Two, the EC's proposals on the abusive use of shell entities and tax transparency measures.

### Speakers at the conference



Margriet Lukkien  
The Netherlands  
T +31 20 578 54 18  
E [margriet.lukkien@loyensloeff.com](mailto:margriet.lukkien@loyensloeff.com)



Fabian Sutter  
Switzerland  
T +41 43 434 67 00  
E [fabian.sutter@loyensloeff.com](mailto:fabian.sutter@loyensloeff.com)

### Present at the conference



Vincent van der Lans  
The Netherlands  
T +31 20 578 59 85  
E [vincent.van.der.lans@loyensloeff.com](mailto:vincent.van.der.lans@loyensloeff.com)



Beat Baumgartner  
Switzerland  
T +41 43 434 67 00  
E [beat.baumgartner@loyensloeff.com](mailto:beat.baumgartner@loyensloeff.com)

#### What clients say

- *"Very dedicated professionals and fully available. Excellent follow up on complex subjects."*
- Praised for its *"great international experience"*, as well as its *"excellent collaboration with other practice areas within the firm."*
- *"Loyens tax practice is responsive and thoughtful. They are technically savvy while remaining practical. I usually get advice that can be integrated with other planning and goals and can be acted on."*
- *"Loyens & Loeff's tax practice stands out in the market, as it has provided excellent tax advice for such a long period and is still market leader."*

# LOCAL SUPPORTERS

The ABA Tax Section, IBA Taxes Committee, and IFA-USA Branch thank the following Swiss law firms for their generous support of the Speakers' Dinner.

**Baker  
McKenzie.**



BOITELLE  
TAX **B**

**FischerRampBuchmann**

Rechtsanwälte . avocats . attorneys at law

Homburger



LOYENS **L** LOEFF

**MME** |||  
Legal | Tax | Compliance



**Schellenberg  
Wittmer**

walderwys



# ADDITIONAL INFORMATION

## EXHIBITORS

Exhibits will be open on Thursday, 30 March, 07:45 – 17:30, and Friday, 31 March, 08:00 – 16:15, in Gallery Foyer. The following organizations will have exhibit booths:

- Aon
- BMS Group
- Jigsaw Create
- NERA Economic Consulting
- Tax Analysts

## CLE INFORMATION

The ABA will seek 16 hours of CLE credit in 60-minute states and 19.2 hours of CLE credit in 50-minute states. Credit hours are estimated and are subject to each state's approval and credit rounding rules. Please visit [www.americanbar.org/mcle](http://www.americanbar.org/mcle) for general information on CLE at the ABA.

## ABA OPEN MEETINGS POLICY

In accordance with the American Bar Association Open Meetings Policy, all ABA programs are open to the media unless they are to conduct business sessions of a confidential nature. The Association encourages media coverage of its activities. If you have questions about this policy, please contact the ABA Tax Section at +1.202.662.8670.

## CONTENT DISCLAIMER

All Workshop and Conference content, including live, recorded, and written presentations, represents the opinions of the authors and speakers and should not be construed to be those of either the American Bar Association or Section of Taxation unless adopted pursuant to the bylaws of the Association. Nothing contained herein is to be considered as the rendering of legal advice for specific cases, and readers are responsible for obtaining such advice from their own legal counsel. This Workshop and Conference content and any forms and agreements herein are intended for educational and informational purposes only.

# ATTENDANCE LIST

Ritva Aalto Dittmar & Indrenius Attorneys Ltd. Helsinki, Finland	Kafui Asembri PwC Bayonne, NJ, USA	Luc Barman Lexisnexis Paris, France
Lukas Aebi Lenz & Staehelin Zurich, Switzerland	Sahel A. Assar** Buchanan Ingersoll & Rooney PC New York, NY, USA	Fabian Baumer* Federal Tax Administration Bern, Switzerland
Massimo Agostini Norton Rose Fulbright Milan, Italy	Ramona Azzopardi* WH Partners Ta' Xbiex, Malta	Markus Baur* IBM Vienna, Austria
Antonietta Alfano Maisto Rome, Italy	Mateja Babič WTS Tax Kranj, Slovenia	Bodo Bender* White & Case LLP Frankfurt am Main, Germany
Pedro Amat Cuatrecasas Barcelona, Spain	Daniel Bader** Bär & Karrer Zurich, Switzerland	Jack Bernstein Aird & Berlis LLP Toronto, ON, Canada
Jakob Skaadstrup Andersen Gorrissen Federspiel Copenhagen, Denmark	Annabelle Bailleul- Mirabaud** CMS Francis Lefebvre Avocats Paris, France	Todd Beutler BMT Las Vegas, NV, USA
Dean Andrews* BMS Group London, England	Diana Balazs LGT Capital Partners Ltd. Pfaeffikon, Switzerland	Sandy Bhogal** Gibson Dunn London, England
Benjamin Angel* European Commission Brussels, Belgium	Ákos Baráti Jalsovsky Law Firm Budapest, Hungary	Jaroslav Bieronski Soltysinski Kawecki & Szlezak Warsaw, Poland
Galia Antebi Ruchelman P.L.L.C. New York, NY, USA	Chiara Bardini Ashurst LLP Luxembourg, Luxembourg	Joachim Bjerke BAHR Oslo, Norway
Joan C. Arnold* Troutman Pepper Philadelphia, PA, USA		Nikolaj Bjørnholm* Bjørnholm Law Hellerup, Denmark

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Peter H. Blessing\*  
Office of Chief  
Counsel, IRS  
Washington, DC, USA

Ruth Bloch-Riemer  
Bär & Karrer  
Zurich, Switzerland

Axel Bödefeld\*\*  
Oppenhoff  
Cologne, Germany

Devon Bodoh\*\*  
Weil, Gotshal &  
Manges LLP  
New York, NY, USA

Roland Boehi  
Bratschi AG  
Zurich, Switzerland

Thierry Boitelle\*  
Boitelle Tax Sàrl  
Geneva, Switzerland

Jan Paul Borman  
EY UK  
Leamington Spa,  
England

Tom Braukmann  
NERA Economic  
Consulting  
Frankfurt am Main,  
Germany

Amie Colwell  
Breslow\*  
Jones Day  
Washington, DC, USA

Hanna Brozzo  
Bär & Karrer  
Zurich, Switzerland

Mary Anne Buechel\*  
Paramount  
London, England

Todd Buell  
Law360  
Brussels, Belgium

Cansu Burkhalter\*  
Bitcoin Suisse AG  
Zug, Switzerland

Nico Burki  
Burki Attorneys  
Zollikon, Switzerland

Francesco Capitta\*  
Facchini Rossi  
Michelutti  
Milan, Italy

Dèlcia Capocasale\*\*  
Cuatrecasas  
Barcelona, Spain

Mike Carew\*\*  
Kirkland & Ellis LLP  
Chicago, IL, USA

Mark van Casteren\*  
Huygens  
Quantitative Tax  
Consulting B.V.  
Amsterdam, The  
Netherlands

Luís Castilho  
Belim Castilho  
Lisbon, Portugal

Mathius Chaniago  
Tax Analysts  
Amsterdam, The  
Netherlands

Stuart Chessman\*  
Vivendi SE  
New York, NY, USA

Fabio Chiarenza  
Gianni & Origoni  
Rome, Italy

TJ Church  
Tax Analysts  
Amsterdam, The  
Netherlands

Silvio Cilia  
CorrieriCilia  
Birkirkara, Malta

Caroline Ciralo\*\*  
Kostelanetz LLP  
Washington, DC, USA

Laurence Clot\*  
Dentons  
Paris, France

Jeremiah Coder\*\*  
Revenue Jersey  
St. Helier, Jersey

Diego Conte  
Studio Legale De  
Berti Jacchia  
Milan, Italy

Alexandra Courela\*  
Abreu Advogados  
Lisbon, Portugal

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*



# ATTENDANCE LIST

Andrew Cousins  
Huawei Global  
Finance UK Ltd  
London, England

Andrea D’Ettorre  
Facchini Rossi  
Michelutti  
Milan, Italy

Felice D’Acquisto\*  
LMS Studio Legale  
Rome, Italy

Olivier Dauchez\*  
Gide Loyrette Nouel  
Paris, France

Philip de Homont  
NERA Economic  
Consulting  
Frankfurt am Main,  
Germany

Maximilien de Ridder  
Lenz & Staehelin  
Geneva, Switzerland

Anna Derewenda  
Williams Mullen  
Richmond, VA, USA

Robert Desax\*  
Walder Wyss Ltd.  
Zurich, Switzerland

Andrea D’Ettorre  
Facchini Rossi  
Michelutti  
Milan, Italy

Federico Di Cesare  
Macchi di Cellere  
Gangemi  
Rome, Italy

Guadalupe Díaz-  
Súnico\*  
Gómez Acebo &  
Pombo  
Barcelona, Spain

Cyrill Diefenbacher  
Bär & Karrer  
Zurich, Switzerland

Wiebe Dijkstra\*  
De Brauw Blackstone  
Westbroek  
Amsterdam, The  
Netherlands

Sylvia Dikmans\*\*  
Houthoff  
Amsterdam, The  
Netherlands

Dennitsa Dimitrova  
Kambourov &  
Partners  
Sofia, Bulgaria

Pia Dorfmueller\*\*  
Dentons  
Frankfurt am Main,  
Germany

Joe Duffy\*\*  
Matheson  
Dublin, Ireland

Marine Dupas\*  
Arkwood SCP  
Paris, France

Jacqueline Duval\*\*  
K&L Gates LLP  
New York, NY, USA

Eduards Dzintars  
ZAB Ellex Klavins SIA  
Riga, Latvia

Torsten Engers\*\*  
Flick Gocke  
Schaumburg  
Frankfurt am Main,  
Germany

Seth Entin\*  
Greenberg Traurig  
Miami, FL, USA

Nukhet Erkelkel Irmak  
Novartis  
International AG  
Zurich, Switzerland

Pierre-Jean Estagerie  
Molitor Avocats à la  
Cour Sàrl  
Luxembourg,  
Luxembourg

Anton Falkenberg  
Hannes Snellman  
Attorneys Ltd  
Helsinki, Finland

Frederic Feyten  
CMS Luxembourg  
Luxembourg,  
Luxembourg

Ailish Finnerty\*  
Arthur Cox  
Dublin, Ireland

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Michael Fischer** Fischer Ramp Buchmann Zurich, Switzerland	Kellie Geyer Bitcoin Suisse AG Zug, Switzerland	Jens Haarkötter HFI Global Lucerne, Switzerland
Viktoriya Fomenko Integrites Kyiv, Ukraine	Lucas Giardelli* Mayer Brown LLP New York, NY, USA	C. Wells Hall, III Nelson Mullins Charlotte, NC, USA
Brittany Forgues MilliporeSigma Burlington, MA, USA	Stefano Giuliano CMS Adonnino Ascoli & Cavasola Scamoni Rome, Italy	Nils Harbeke* Pestalozzi Law Zurich, Switzerland
Don Fort* Kostelanetz LLP Washington, DC, USA	Gerd D. Goyvaerts Tiberghien Itegem, Belgium	Jessica Harger Aon Larchmont, NY, USA
Rachel Fox* William Fry Dublin, Ireland	Alan W. Granwell** Holland & Knight LLP Washington, DC, USA	Brian Harvel Alston & Bird LLP Atlanta, GA, USA
Laetitia Fracheboud* Homburger Zurich, Switzerland	Thomas G. Greenaway* KPMG LLP Boston, MA, USA	Gilles Haudenschild Loyens & Loeff Switzerland LLC Zurich, Switzerland
Linda Friedman Tax Analysts Falls Church, VA, USA	Kathleen (Kat) Saunders Gregor** Skadden, Arps, Slate, Meagher & Flom LLP Boston, MA, USA	Lori Hellkamp** Jones Day Washington, DC, USA
Andrea Gallizioli Gatti Pavesi Bianchi Ludovici Milan, Italy	Francesco Gucciardo* Aird & Berlis LLP Toronto, ON, Canada	Yves Hervé NERA Economic Consulting Frankfurt am Main, Germany
Jose Luis Gaudier Cuatrecasas Barcelona, Spain	Christian Gulizzi buchhaltungsfabrik ag Riehen, Switzerland	Jacqueline Hess Vontobel Swiss Wealth Advisors AG Küsnacht, Switzerland
Laura Gavioli Alston & Bird LLP New York, NY, USA		Reto Heuberger Homburger Zurich, Switzerland

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*



# ATTENDANCE LIST

Kai Holkeri  
Dittmar & Indrenius  
Attorneys Ltd.  
Helsinki, Finland

Thomas Hug\*  
Bank Julius Baer &  
Co. Ltd.  
Zurich, Switzerland

Eline Huisman  
LeitnerLeitner GmbH  
Vienna, Austria

Cansu Ilhan  
ABB  
Zurich, Switzerland

Deborah J. Jacobs  
Law Office of  
Deborah J. Jacobs  
New York, NY, USA

Victor A. Jaramillo\*  
Caplin & Drysdale  
Washington, DC, USA

Marcel R. Jung  
MLL Legal  
Zurich, Switzerland

Alex Jupp\*  
Skadden, Arps,  
Slate, Meagher &  
Flom LLP  
London, England

Stefanie Kavanagh  
Alston & Bird LLP  
Washington, DC, USA

Sam Kaywood\*\*  
Alston & Bird LLP  
Atlanta, GA, USA

Kevin Keen  
Katten Muchin  
Rosenman LLP  
Dallas, TX, USA

Annette Keller  
McDermott Will &  
Emery LLP  
Munich, Germany

Jessica Kemp\*\*  
White & Case LLP  
London, England

Philip Kerfs\*  
OECD Centre for  
Tax Policy and  
Administration  
Paris, France

Morgan L. Klinzing\*  
Troutman Pepper  
Philadelphia, PA, USA

Sandra Knaepen\*  
OECD Centre for  
Tax Policy and  
Administration  
Paris, France

Dirk Koch  
GSK Stockmann SA  
Munich, Germany

Paul Kraan\*  
Van Campen Liem  
Amsterdam, The  
Netherlands

Daniel Kropf  
Schindler Attorneys  
Vienna, Austria

Melissa La Venia  
Moore Doeren  
Mayhew  
Zurich, Switzerland

Elodie Lamer  
Tax Analysts  
Herstal, Belgium

Mike Lane\*  
Slaughter and May  
London, England

Vincent van der Lans  
Loyens & Loeff  
Amsterdam, The  
Netherlands

Samu Lassila\*  
Krogerus  
Helsinki, Finland

Francisco Lavandera\*  
Garrigues  
Barcelona, Spain

Emilie Lecomte\*  
August Debouzy  
Paris, France

Matthew Ledvina  
Helm  
Zurich, Switzerland

Ricardo León  
Santacruz  
Sanchez-DeVanny  
Eseverri SC  
Mexico City, Mexico

Thierry Lesage\*\*  
Arendt & Medernach  
Luxembourg,  
Luxembourg

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Patricia Lesser  
Buchanan Ingersoll  
& Rooney PC  
Washington, DC, USA

Susanne Liebel-Kotz\*  
Baker McKenzie  
Zurich, Switzerland

Thomas Linder\*\*  
MME Legal  
Zurich, Switzerland

Ken Lioen  
NautaDutilh  
Brussels, Belgium

Emmanuel Llinares  
NERA Economic  
Consulting  
Paris, France

David López Pombo\*  
Uría Menéndez  
Madrid, Spain

Paolo Ludovici\*  
Gatti Pavesi Bianchi  
Ludovici  
Milan, Italy

Margriet Lukkien\*\*  
Loyens & Loeff  
Amsterdam, The  
Netherlands

Carl-Johan Lundgren  
Setterwalls  
Malmö, Sweden

Kimberly Majure\*\*  
KPMG LLP  
Washington, DC, USA

Anna Manitarà\*  
European  
Commission  
Brussels, Belgium

Francesco  
Mantegazza  
FIVELEX Studio  
Legale e Tributario  
Milan, Italy

Starling Marshall\*\*  
Crowell & Moring LLP  
New York, NY, USA

Mario Martinelli  
CMS Adonnino Ascoli  
& Cavasola Scamoni  
Rome, Italy

Juan Martinez  
Grant Thornton  
Asesores S.L.  
Madrid, Spain

David McCann  
Aon  
London, England

Danish Mehboob  
Bloomberg Tax  
London, England

Marcel Meier\*  
Oberson Abels SA  
Geneva, Switzerland

Pol Mellina  
BSP  
Leudelange,  
Luxembourg

Maria Menezes  
Bloomberg Industry  
Group  
London, England

Scott D. Michel  
Caplin & Drysdale  
Washington, DC, USA

Riccardo Michelutti\*  
Facchini Rossi  
Michelutti  
Milan, Italy

Paul Millen  
Millen Tax & Legal  
GmbH  
Zurich, Switzerland

Johannes Mittermaier  
Tuessling International  
Tax Institute  
Tuessling, Germany

Karen Monroe  
Phillips Nizer LLP  
Geneva, Switzerland

Margarita P. Muina  
Margarita P. Muina,  
LLC  
Miami, FL, USA

Magnus Müller\*  
Allen & Overy LLP  
Munich, Germany

Vadim Neumann\*  
ZEDRA  
Zurich, Switzerland

Marcus Niermann  
POELLATH  
Berlin, Germany

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Nikol Nikolova Kambourov & Partners Sofia, Bulgaria	Anders Oreby- Hansen Beierholm Copenhagen, Denmark	Grace Perez-Navarro OECD Centre for Tax Policy and Administration Paris, France
Michael Nordin* Schellenberg Wittmer Zurich, Switzerland	Lisandra Ortiz* Miller & Chevalier Chartered Washington, DC, USA	John Peterson* OECD Centre for Tax Policy and Administration Paris, France
Michael Nørremark Kromann Reumert Hellerup, Denmark	Mathilde Ostertag* GSK Stockmann SA Luxembourg, Luxembourg	Martin Phelan* Simmons & Simmons LLP Dublin, Ireland
Amelia O'Beirne* A&L Goodbody LLP Dublin, Ireland	Raul-Angelo Papotti** Chiomenti Milan, Italy	Floran Ponce* Lenz & Staehelin Geneva, Switzerland
Joshua D. Odintz** Holland & Knight LLP Washington, DC, USA	Miyang Park OHYOU, Inc. New York, NY, USA	Loren C. Ponds** Miller & Chevalier Chartered Washington, DC, USA
Andreas Ödman Setterwalls Malmö, Sweden	Caroline Partoune Arendt & Medernach Luxembourg, Luxembourg	Timothy Powers* HM Treasury London, England
Vitaliy Odzhykovskyy Sayenko Kharenko Kyiv, Ukraine	Jenni Parviainen* Hannes Snellman Attorneys Ltd Helsinki, Finland	Yves Prussen Elvinger Hoss & Prussen Luxembourg, Luxembourg
James O'Neal Maples Group Luxembourg, Luxembourg	Devan Patrick K&L Gates LLP Charlotte, NC, USA	Ivan Punev Djingov, Gouginski, Kyutchukov & Velichkov Sofia, Bulgaria
Fabio Oneglia FIVELEX Studio Legale e Tributario Milan, Italy	Sarah Paul* Evershed Sutherland (US) LLP New York, NY, USA	

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Ryan Rabinovitch  
Fasken  
Montreal, QC, Canada

Sandy Radmanesh\*  
German Embassy  
Washington, DC, USA

Alain Ranger  
Fasken  
Montréal, QC, Canada

Ceinwen Rees\*  
Macfarlanes LLP  
London, England

Peter Reinarz  
Reinarz Tax & Legal  
Zurich, Switzerland

Suzanne M. Reisman  
Law Offices of  
Suzanne M. Reisman  
London, England

Stefan Richter\*  
YPOG  
Hamburg, Germany

Heather Ripley  
Alston & Bird LLP  
New York, NY, USA

Sarah Beth Rizzo\*\*  
Skadden, Arps,  
Slate, Meagher &  
Flom LLP  
Chicago, IL, USA

Pirmin Rohrer\*  
Dow  
Zurich, Switzerland

Luca Romanelli\*  
AndPartners Tax  
and Law Firm  
Milan, Italy

Eugenio Romita\*  
Giovannelli e Associati  
Milan, Italy

Dimitri Rotter  
MLL Legal  
Baar, Switzerland

Alice Rousseau\*  
Rousseau &  
Sussmann  
Paris, France

Stanley C.  
Ruchelman\*\*  
Ruchelman P.L.L.C.  
New York, NY, USA

Antonio Salas Garcia  
Cuatrecasas  
Barcelona, Spain

Arnaldo Salvatore  
Macchi di Cellere  
Gangemi  
Rome, Italy

Fouad Sayegh  
Walder Wyss Ltd.  
Geneva, Switzerland

Tanja Schienke\*  
Flick Gocke  
Schaumburg  
Frankfurt am Main,  
Germany

Sonja Schiller\*  
Google  
Seattle, WA, USA

Clemens Schindler\*  
Schindler Attorneys  
Vienna, Austria

Michael Schmidt  
Schmidt Taxlaw  
Frankfurt Am Main,  
Germany

Kai Schmitz  
BMS Group  
London, England

Jutta Schneider\*  
Rechtsanwältin -  
Steuerberaterin  
Frankfurt am Main,  
Germany

Marc Schneider\*  
Syngenta Crop  
Protection AG  
Basel, Switzerland

Susanne Schreiber\*\*  
Bär & Karrer  
Zurich, Switzerland

Ben Seggerson  
NERA Economic  
Consulting  
Washington, DC, USA

Anthony V. Sexton\*  
Kirkland & Ellis LLP  
Chicago, IL, USA

Jonas Sigrist  
Pestalozzi Law  
Zurich, Switzerland

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Christian Sjöqvist  
Setterwalls  
Gothenburg, Sweden

Bryan Skarlatos  
Kostelanetz LLP  
New York, NY, USA

Natalia Skoulidou  
Iason Skouzos Taxlaw  
Athens, Greece

Richard Slowinski  
Alston & Bird LLP  
Washington, DC, USA

Jeroen Smits\*  
Stibbe N.V.  
Amsterdam, The  
Netherlands

Niclas Holst Sonne  
Gorrissen  
Federspiel  
Copenhagen,  
Denmark

Karin Spindler-  
Simader\*  
Wolf Theiss  
Vienna, Austria

Eva Stadler\*  
Wolf Theiss  
Vienna, Austria

Vladimir Starkov  
NERA Economic  
Consulting  
Chicago, IL, USA

Stefan Stellato  
Hannes Snellman  
Attorneys Ltd  
Helsinki, Finland

Ara Stepanyan  
The Brattle Group  
Boston, MA, USA

Elizabeth Stevens\*\*  
Caplin & Drysdale  
Washington, DC, USA

Raoul Stocker\*  
Bär & Karrer  
Zurich, Switzerland

Ocka Stumm\*  
Gleiss Lutz  
Frankfurt am Main,  
Germany

Joe Sullivan\*  
Covington & Burling  
LLP  
Washington, DC, USA

Mark Summers  
Charles Russell  
Speechlys AG  
Zurich, Switzerland

Fabian Sutter\*  
Loyens & Loeff  
Switzerland LLC  
Zurich, Switzerland

Edward Tanenbaum  
Alston & Bird LLP  
New York, NY, USA

Nadia Tarolli  
VISCHER Ltd.  
Basel, Switzerland

Claire Tarrant  
Bloomberg Industry  
Group  
London, England

Andrea Tavecchio\*  
Tavecchio & Associati  
Milan, Italy

Adam Tejada\*  
K&L Gates LLP  
New York, NY, USA

Len Teti\*\*  
Cravath, Swaine &  
Moore LLP  
New York, NY, USA

Niklas Thibblin  
Waselius & Wist  
Helsinki, Finland

Viara M. Todorova\*  
Djingov, Gouginski,  
Kyutchukov &  
Velichkov  
Sofia, Bulgaria

Elga Reana Tozzi  
Kellerhals Carrard  
Zurich, Switzerland

Natalya Ulyanova\*  
UNA//PARTNERS  
Kyiv, Ukraine

Pilar Vacas Barreda  
RocaJunyent  
Madrid, Spain

Marco Valdonio\*  
Maisto  
Milan, Italy

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# ATTENDANCE LIST

Jean-Marc Valot BG2V Avocats Paris, France	Emma-Jane Weider* Maurice Turnor Gardner LLP London, England
Rosanne Van Gael Cazimir CVBA Diegem, Belgium	Clemens Willvonseder Binder Grösswang Vienna, Austria
Pieterneel Verhoeven* NautaDutilh Amsterdam, The Netherlands	Christian Wimpissinger* Binder Grösswang Vienna, Austria
Henk Verstraete Stibbe N.V. Brussels, Belgium	Vanessa Witschi Kellerhals Carrard Zurich, Switzerland
Wolf von Rechenberg BRL Boege Rohde Luehuesen PmbB Berlin, Germany	Rolf Wuethrich Burckhardt Ltd Basel, Switzerland
Wouter Vosse* Hamelink & Van den Tooren N.V. Amsterdam, The Netherlands	Heiko Wunderlich SKW Schwarz Rechtsanwälte Munich, Germany
Anna-Emilia Vuorenmaa Waselius & Wist Helsinki, Finland	
Jason Walton Apopka, FL, USA	
Tasheaya Warren Ellison Procter & Gamble International Sàrl Chavannes De Bogis, Switzerland	

Registered attendees as of 15 March | Panel Co-Chair\*\* | Speaker\*

# UPCOMING EVENTS

<b>AMERICAN BAR ASSOCIATION TAX SECTION</b> <a href="http://www.americanbar.org/groups/taxation/events_cle">www.americanbar.org/groups/taxation/events_cle</a>		
<b>DATE</b>	<b>PROGRAM</b>	<b>LOCATION</b>
4-6 May 2023	2023 May Tax Meeting	Marriott Marquis Washington, DC, USA
14-16 June 2023	15th Annual U.S. and Latin America Tax Practice Trends Conference	Mandarin Oriental Miami, FL, USA
16-20 October 2023	Virtual 2023 Fall Tax Meeting	Online
18-20 January 2024	2024 Midyear Tax Meeting	Hyatt Regency San Francisco, CA, USA
10-12 April 2024	24th Annual U.S. and Europe Tax Practice Trends	Bayerischer Hof Munich, Germany

<b>INTERNATIONAL BAR ASSOCIATION, TAXES COMMITTEE</b> <a href="http://www.ibanet.org/conferences">www.ibanet.org/conferences</a>		
<b>DATE</b>	<b>PROGRAM</b>	<b>LOCATION</b>
29 October - 3 November 2023	IBA Annual Conference 2023	Paris, France

<b>INTERNATIONAL FISCAL ASSOCIATION - USA BRANCH</b> <a href="http://www.ifausa.org/events/event_list.asp">www.ifausa.org/events/event_list.asp</a>		
<b>DATE</b>	<b>PROGRAM</b>	<b>LOCATION</b>
26-28 April 2023	51st Annual Conference of the USA Branch of the International Fiscal Association and North America Region Conference	Chicago, IL, USA
22-26 October 2023	75th Congress of the International Fiscal Association	Moon Palace Cancun, Mexico



15TH ANNUAL  
**U.S. AND LATIN AMERICA  
TAX PRACTICE TRENDS**  
14-16 JUNE 2023 • MIAMI

**REGISTER  
NOW!**

<https://ambar.org/23taxlatin>

**ABA**  
AMERICAN **BAR** ASSOCIATION  
Tax Section







The International Fiscal Association Annual Congress will take place in the beautiful Mayan Riviera, just outside of Cancun, Mexico.

Attendees will have the opportunity to discuss about the latest scientific developments in international tax and network through various social and cultural activities.

## »» SUBJECTS Sessions

**Subject 1:** Sharing and shifting of corporate losses The “new” profit shifting?

**Subject 2:** Good faith in domestic and international tax law

## »» SEMINAR Sessions

- Recent developments in international taxation
- IFA/OECD
- IFA/EU
- Who is winning the race?
- Transfer pricing controversial topics - problems and solutions
- Non-discrimination rules
- Tax adjudicators Seminar
- Attribution of profits to PEs: AOA vs. UN Model
- The Transfer of personnel between countries and the taxation of services provided by employees highlighted by the Covid-19 global pandemic
- The use of tax systems to execute fiscal policy

CANCUN MEXICO / OCT 22-26

For more information visit  
[www.ifacancun2023.com](http://www.ifacancun2023.com)



**SAVE THE DATE!**



AMERICAN BAR ASSOCIATION

Tax Section



**24TH ANNUAL**  
**U.S. AND EUROPE**  
**TAX PRACTICE TRENDS**  
**CONFERENCE**  
**10-12 APRIL 2024 • MUNICH**



BÄR  
& KARRER

# Swiss Tax Law with a Personal Touch.


From planning to preparation,  
we've got you covered.

Bär & Karrer is a leading Swiss law  
firm with more than 200 lawyers.

We offer a full range of tax services,  
from tax planning and compliance  
to tax disputes and controversies.  
Whether you are an individual,  
a small business owner, or a  
large corporation, we have the  
expertise and experience to help  
you minimize your tax liabilities and  
protect your rights.

Susanne Schreiber  
Senior Partner, Bär & Karrer

[baerkarrer.ch](https://www.baerkarrer.ch)



**The world is  
moving fast.  
Nearly as fast  
as our lawyers.**

---

LENZ & STAEHELIN

**The world's Swiss law firm**

[www.lenzstaehelin.com](http://www.lenzstaehelin.com)