



International Fiscal Association, Czech Republic

**2014 IFA Central Eastern Europe Regional Congress
Prague, Czech Republic
February 5 – 6, 2014**

The congress is organized by IFA Czech Branch in cooperation with IFA Polish Branch and the Faculty of Law of Charles University in Prague. The congress includes one and half day of substantive international tax panels consisting of renowned specialists of the Organisation for Economic Co-operation and Development (OECD), representatives of tax administrations of CEE region and experienced practitioners in international taxation.

WEDNESDAY, FEBRUARY 5, 2014

13.30 – 14.00

Registration

14.00 – 14.30

WELCOME

Lenka Fialková, President of IFA Czech Republic

Porus Kaka, President of the International Fiscal Association

Włodzimierz Nykiel, Rector of the University of Łódź, Poland

Dean of the Faculty of Law, Charles University in Prague

14.30 – 15.30

HOW CAN HONEST TAXABLE PERSONS PROTECT THEMSELVES AGAINST VAT FRAUD?

Our panellists will discuss how to recognize VAT fraud and what are the responsibilities and obligations of the taxpayers and what measures they have to implement in order to protect themselves against being involved in VAT fraud.

Chair:

Hannes Gurtner, LeitnerLeitner, Austria

Panellists:

Radek Hála, Ministry of Finance, Czech Republic

Stefan Maunz, KMLZ, Member of VAT Expert Group of EU Commission, Germany

Tomasz Michalik, MDDP, Poland

Kinga Palotai, Ministry of Finance, Hungary

Donato Raponi, VAT Department, EU Commission

15.30 – 16.00

Coffee Break

16.00 – 17.30

HOW CAN HONEST TAXABLE PERSONS PROTECT THEMSELVES AGAINST VAT FRAUD?

Part II.

17.30 – 18.00

DISCUSSION

18.00 – 19.30

Get together / Cocktail reception

THURSDAY, FEBRUARY 6, 2014

8.30 – 9.00

Registration

9.00 – 11.00

OECD'S BASE EROSION AND PROFIT SHIFTING ACTION PLAN: THE ROUTE TOWARDS GLOBALLY ADDRESSING BASE EROSION AND PROFIT SHIFTING?

The BEPS session is aimed at clarifying the position of the OECD and tax administrations of various jurisdictions on tax planning strategies, which are addressed by the BEPS report.



**CHARLES UNIVERSITY IN PRAGUE
FACULTY OF LAW**

INSTITUTE OF FINANCIAL LAW AND FINANCIAL SCIENCE



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Chair: **Porus Kaka**, *President of the International Fiscal Association*
Panellists: **Marlies De Ruiter**, *OECD*
Zdeněk Hrdlička, *Ministry of Finance, Czech Republic*
Borbála Kolozs, *Corvinus University of Budapest, Hungary*
Andrzej Punczewicz, *Crido Taxand, Poland*
Caroline Silberztein, *Baker & McKenzie, France*

11.00. – 11.30

Coffee Break

11.30 – 12.30

TRANSFER PRICING I.: INTANGIBLES AND RISKS

The panel will address fundamental transfer pricing issues, such as economic substance in the transfer pricing framework, relevance of contractual arrangements, conduct of the parties and people functions. It will also focus on tax risks relating to intangibles and interest deductibility in financial transactions. Leading international judgments on transfer pricing will be explained on case studies.

Chair: **Xaver Ditz**, *Flick Gocke Schaumburg, Germany*
Panellists: **Radim Bláha**, *General Financial Directorate, Czech Republic.*
Renata Bláhová, *BMB Leitner, Slovak Republic*
Marlies De Ruiter, *OECD*
Monika Laskowska, *Ministry of Finance, Poland*
Caroline Silberztein, *Baker & McKenzie, France*

12.30 – 13.30

Luncheon

13.30 – 15.00

TRANSFER PRICING II.: FINANCIAL TRANSACTIONS AND INTEREST DEDUCTIBILITY

15.00 – 15.30

Coffee Break

15.30 – 17.00

MUTUAL AGREEMENT PROCEDURE UNDER DTT OR UNDER ARBITRATION CONVENTION OR DOMESTIC LITIGATION - WHICH WAY TO GO IN THE CEE REGION?

International tax planning strategies resulting in arbitrage often lead to MNEs' tax returns being challenged by tax authorities in multiple jurisdictions. Is this an issue in CEE? How should a strategy be tailored to potential multi-jurisdictional disputes in the region? A panel of tax officials, tax practitioners and academics will look into a case study and identify the most important issues that need to be taken into consideration when formulating a strategy.

Chair: **Dariusz Wasylkowski**, *Wardyński & Partners, Poland*
Panellists: **Tomas Balco**, *Ministry of Finance, Slovakia*
Gabriel Biris, *Biriş Goran, Romania,*
Xaver Ditz, *Flick Gocke Schaumburg, Germany*
Cezary Krysiak, *Ministry of Finance, Poland*
Michal Roháček, *General Financial Directorate, Czech Republic*

17.00 – 18.30

Cocktail reception / Get together with the members of Permanent Scientific Committee

The congress will be held in **English with a simultaneous translation into Czech.**



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