



**IBFD**

# **Academic Tax Conference – Blueprint for Individual Taxation Reform in a Globalized World**

**16 - 17 May 2024**

**IBFD Head Office, Amsterdam, the Netherlands**

## Day 1 – 16 May 2024

08:40 – 09:00 Opening Words

Jan Maarten Slagter (CEO of IBFD)

Pasquale Pistone (Academic Chairman of IBFD)

Ivan Lazarov and Sam van der Vlugt (editors of the conference proceedings)

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Chair of the morning session: Pasquale Pistone

### 09:00 – 10:30 **Session 1: Nexus and mobility of individuals**

- David G. Duff (University of British Columbia)  
*Rethinking Residence and Source Tax Rules for Individuals in an Increasingly Globalized and Digitalized World*
- Alison Futter (University of Cape Town)  
*Revised Attribution of Taxing Right for Independent Services and Employment Income: Withholding Taxes on Non-Resident Taxpayers*

10:30 – 10:50 Coffee Break

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### 10:50 – 12:20 **Session 2: Nexus and mobility of individuals (cont.)**

- Jean-Philippe Van West (Free University of Brussels)  
*A New Nexus Requirement for Individuals in a Globalized World: An Analysis under Personal Income Tax, Social Security and Labor Law*
- Giulia Mahlig (Max Planck Institute for Tax Law and Public Finance Munich)  
*(Some) Coherence in Migrants' Tax Liability? "Special" Tax Regimes as a Reflection of the Process of Migration*

12:20 – 13:20 Lunch break

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Chair of the afternoon session: Stephen E. Shay (11th IBFD Visiting Global Scholar, Paulus Endowment Senior Tax Fellow and Adjunct Professor at Boston College Law School)

### 13:20 – 14:50 **Session 3: Mobility and (harmful) tax competition**

- Giorgio Beretta, Rosa Freitas Soares (University of Amsterdam, NOVA School of Law Lisbon)  
*Competing for Taxpayers. A Blueprint to Identify and Assess Harmful Tax Regimes for Individuals*
- Juliana Midori Kuteken (Brazilian Institute of Tax Law IBDT)  
*Characterization of Tax Residence of Individuals and Special Taxation Regimes for Foreigners and Expats: (Re)conciliation Needed*

14:50 – 15:10 Coffee break

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### 15:10 – 16:40 **Session 4: Low-net-worth individuals and redistribution**

- Danil V. Vinnitskiy  
*International Tax and Individual Taxation Reform in the Focus of Humanitarian Law*

- Giedre Lideikyte Huber (University of St. Gallen)  
*Global Charitable Giving – Removing Tax Obstacles for the Free Movement of Individual Philanthropic Capital*

16:40 – 17:00 Group and speakers picture

17:00 – 17:15 Library tour

17:00 – 18:15 Drinks and bites

## Day 2 – 17 May 2024

Chair of the morning session: Belema Obuoforibo (Director of the Knowledge Centre of IBFD)

### 09:00 – 10:30 **Session 5: Personal income taxation as an EU tax**

- Ricardo García Antón (Tilburg University)  
*Does EU Citizenship Justify Taxing Individuals in the European Union?*
- Martha Caziero (Tilburg University)  
*Personal Income Tax as an EU Own Resource*

10:30 – 10:45 Coffee Break

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### 10:45 – 12:15 **Session 6: Domestic and double tax treaty policy responses**

- Takayuki Nagato (Gakushuin University)  
*Unilateral Tax Policy for Attracting High-Skilled Individuals in a Globalized Economy*
- John Minas (Monash University), Karen Stark (University of Pretoria), Savannah-Lee Correia Da Silva (KPMG South Africa)  
*“Certainty” in Individual Tax Residency and the Interpretation of Tiebreaker Rules in Tax Treaties*

12:15 – 13:00 Lunch break

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Chair of the afternoon session: Joanna Wheeler (IBFD Senior Principal Research Associate)

### 13:00 – 14:30 **Session 7: Taxation of retirement and pension income of individuals**

- Sander Kramer (Maastricht University)  
*The Role of Negative and Positive Integration in Reconciling Article 18 with Different Pension Taxation Regimes*
- Graeme Saggors (University of Cape Town)  
*Double Non-taxation on Cross-Border Personal Pension Income*

14:30 – 14:45 Coffee break

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### 14:45 – 14:55 **10th IBFD Frans Vanistendael Award**

- Announcement of the winner  
Pasquale Pistone

### 14:55 – 15:10 **Presentation by the winner**

### 15:10 – 15:50 **Presentation of the Main Findings of the 2023 Annual Report of the IBFD Observatory for the Protection of Taxpayers’ Rights**

Pasquale Pistone

Philip Baker, King’s Counsel (United Kingdom)

15:50 – 16:00 Closing remarks

Pasquale Pistone