



IBFD

Academic Tax Conference – Blueprint for Individual Income 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)

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

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

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

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



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- 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

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

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 Saggars (University of Cape Town)
Double Non-taxation on Cross-Border Personal Pension Income

14:30 – 14:45 Coffee break

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