IBFD Academic Tax Conference – Taxing Corporates: 2025 and Beyond

15 - 16 May 2025

IBFD Head Office, Amsterdam, the Netherlands

Taxing Corporates: 2025 and Beyond

Day 1 – 15 May 2025

08:40 – 09:00 Opening Words
Jan Maarten Slagter (CEO of IBFD)
Pasquale Pistone (Academic Chairman of IBFD)
Craig West and Sergio Messina (editors of the conference proceedings)

Chair of the morning session: Pasquale Pistone (Academic Chairman of IBFD)

09:00 – 10:30 **Session 1: Revisiting "Corporate Residence" in an International Tax Context**

- Christina Allen (Curtin Law School, Curtin University)
  Corporate residence: necessary or outdated in global tax policy?
- Nicolas Traut (University of Oxford) and Gustavo Weiss de Resende (Vienna University of Economics and Business)
  State Practice on Corporate Tiebreakers: Procedural Fairness, Ease of Administration and Robustness to Avoidance

10:30 – 10:50 Coffee Break

10:50 – 12:20 **Session 2: Reassessing Tax Treaty Allocation Rules for Corporate Income Tax**

- Paolo Arginelli (Professor of Tax Law - Università Cattolica del Sacro Cuore) and Stefano Maria Ronco (Researcher in Tax Law - Università degli Studi di Torino)
  ATAD Rules on Reverse Hybrid Mismatches and the GloBE UTPR under the Pillar 2 Directive: open issues in light of tax treaty rules
- Madalina Cotrut (Bucharest University of Economic Studies, and West University of Timisoara, Romania)
  Is Service PE a Viable Solution in Assessing Home Office PE?

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: Reconsidering taxation of corporate profits**

- Naditsa Nikolovska (SumUp Ltd, Branch Bulgaria)
  Tax It Off: Towards unified taxation of Active and Passive incomes
- Anudeep Turaga (Shreya Rao and Associates, Bengaluru, India)
  Profit Where It's Due: Taxing the Digital Trail with a Destination-based Approach

14:50 – 15:10 Coffee break

15:10 – 16:40 **Session 4: Transfer Pricing Issues for Corporate Taxation**

- Paul Nina Nina (International Taxation Research Group of the Pontifical Catholic University of Peru)
  Revisiting the Transfer Pricing Arm's Length Range from the Perspective of Price Theory and Statistical Analysis

- Lucas Barcellos (University of São Paulo (USP) and the Instituto Brasileiro de Direito Tributário (IBDT))
  The Economic Substance of the Arm's Length: Is it possible to Behave Rationally under Intragroup Transactions?

16:40 – 17:00 Group and speakers' pictures

17:00 – 17:15 Library tour

17:00 – 18:15 Drinks and bites

Day 2 – 16 May 2025

Chair of the morning session: Yariv Brauner (Hugh Culverhouse Eminent Scholar Chair in Taxation, Professor of Law, University of Florida)

09:00 – 10:30 **Session 5: EU and US: Divergences and Convergences**

- Gianluigi Bizioli (University of Bergamo)
  The Rise and the Fall of "Windfall Profits Taxation" in the European Union and the United States: In Search of a Principled Approach
- Domenico Imparato (*Marie Skłodowska-Curie Postdoctoral Global Fellow* at the University of Hamburg Visiting Scholar at the Max Planck Institute for Tax Law and Public Finance)
  The "Hidden Sides" of the Taxation of Dividends and Interest for Corporate America versus Corporate Europe

10:30 – 10:45 Coffee Break

10:45 – 12:15 **Session 6: Corporate Tax as a Protection or Hindrance Mechanism for State Interests**

- Jeremy Bearer-Friend (George Washington University Law School)
  Taxing AI Across Borders: The Benefits of In-Kind Remittance for Cross-Border Taxation
- Izadora Paulyne Coutinho Pereira (University of São Paulo (USP) and the Instituto Brasileiro de Direito Tributário (IBDT))
  Reconciling Legal Certainty in International Investment Agreements with GloBE Rules: Resolving Conflicts and Safeguarding Cross-Border Investments

12:15 – 13:30 Lunch break

Chair of the afternoon session: Liselott Kana (Head of Department of International Taxation, Internal Revenue Service, Chile; Co-Chair of the UN Committee of Tax Experts)

13:30 – 14:15 **Session 7: Considerations for the Future of Corporate Tax**

- Yariv Brauner (The University of Florida, Levin College of Law)
  Taxing corporations as they are

14:15 – 14:30 Concluding remarks by the editors

14:30 – 14:45 Coffee break

14:45 – 14:55 **11th 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 2024 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