

Master in International Tax Planning – Sapienza University of Rome
Master of International Taxation (M.I.Tax) – University of Hamburg

7th Joint Seminar

Extensions and limitations of international tax planning schemes (a comparison between Italy and Germany)

Sapienza University of Rome
Piazzale Aldo Moro n. 5
Building no. CU 009 (“Geochimica”)
Friday 4th March 2016
(h. 9.00 – 17.00)

09.00 Opening of the Seminar

Prof. Pietro SELICATO

Prof. Gerrit FROTSCHER

09.30 The role of rulings in tax planning schemes

Tax Rulings and International taxation (the Italian perspective)

Isabella CUGUSI (Ph.D., Lawyer in Rome, Teacher at the Academy of Tax Police)

Debate

10.00 Exit taxes and freedom of movement of companies in the EU

*The transfer of a Company’s tax residence from Italy to EU/EEA Countries
(deferral of the exit tax) and from abroad to Italy (step-up in value as principle)*

Siegfried MAYR (Tax consultant in Milan, Teacher at the School of Tax Police, Teacher at the M.I.Tax)

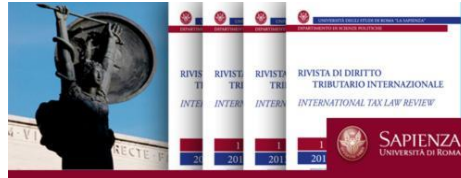
Exit taxes (the German view)

StB Dipl.-Wirtschaftsjurist (FH) Maik HEGER (student M.I.Tax)

StB Dipl.-Finw. Patrick HELD (student M.I.Tax)

RA StB Dipl.-Finw. Wolfram VOGEL (M.I.Tax)

Debate



10.45 Coffee break

11.15 Permanent establishments inside and outside the EU

The Italian Permanent Establishment redefined (new domestic rules and recent case law)

Francesca AMADDEO (Ph.D. student, University of Ferrara)

Permanent establishments (the German view)

B.A. of Business of Administration in Banking & Finance Christopher BERGER (student M.I.Tax)

StB, Dr. Andreas MAMMEN (student M.I.Tax)

StB, Dipl.-Finw. Richard LEBRO (student M.I.Tax)

Debate

12.00 The CFC rules in the European framework

The CFC rules in the Italian tax system

Emanuele CANEGRATI (Ph.D.)

Simplification of CFC rules (the German view)

StB, Dipl.-Kfm. Robert CLASEN (student M.I.Tax)

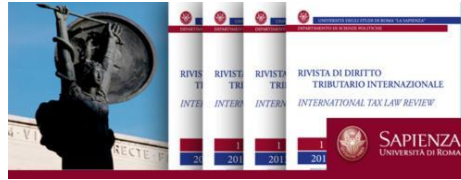
Dipl.-Kfm. Stephan VON SOEST (student M.I.Tax)

Comparative review of CFC legislation in Kazakhstan and Article 8 on CFC in the proposed EU Anti-tax-avoidance directive

Xeniya YEROSHENKO (Ph.D. student, University of Ferrara)

Debate

13.00 Lunch



14.30 Branch Exemption

The Italian Branch Exemption Regime: EU, OECD and comparative issues

Valentino **TAMBURRO** (Ph.D., MPTI student)

The practical aspects of Italian Branch Exemption Regime

Pietro **ROSSOMANDO** (Lawyer in Rome)

Branch exemption (the German view)

StB, B.Sc. BWL **Elena ESCHE** (Student M.I.Tax)

B.A. Steuern und Prüfungswesen **Julia MORGENROTH** (student M.I.Tax)

Debate

15.30 Coffee break

15.45 Patent Box regimes

Waiting for a German Patent box. A pros & cons list on preferential IP tax regimes

Sarah **EUSEPI**, Ph.D.

Patent box (the German view)

M.Sc. BWL – Accounting and Business Taxation (ABT) **Patrick SAILE** (student M.I.Tax)

Debate

16.30 Conclusion of the Seminar

Prof. Pietro **SELICATO**

Prof. Gerrit **FROTSCHER**