

Master in International Taxation – University of Hamburg
Master in Pianificazione Tributaria Internazionale – Università di Roma Sapienza
Guardia di Finanza – Corso Superiore di Polizia Tributaria

2nd Joint Seminar

**Tax Havens in the Age of Global Standards:
a Comparative Analysis between Germany and Italy**
(University of Hamburg, 4th March 2011)

The “*Master on International Taxation*” of the University of Hamburg and the “*Master in Pianificazione Tributaria Internazionale*” of the University of Rome Sapienza planned to hold annually (alternating German and Italian locations) a seminar on a topic on which the students of the two Master courses work together to prepare their presentations. The first edition of the Seminar was held on April 2010 in the School of Tax Police of the Guardia di Finanza, in Lido di Ostia, Rome (see www.rdti.it).

The School of Tax Police, which has kindly contributed to the 2010 edition of the Seminar, will participate at this Seminar as well, allowing a selected number of officials who attend the High Course of Tax Police to take part of the working group and make their own presentations.

The tenth anniversary of both Master Courses, which in 2001 started their high level teaching activities, falls in 2011. Thus, this edition of the Seminar is the best chance to celebrate it considering that this clearly gives evidence on how both Courses are following the same path in deepening international, European and comparative taxation issues.

The event is organized in cooperation with the *Rivista di Diritto Tributario Internazionale (International Tax Law Review)*.

The Seminar will last all day long, dividing the topic in two sessions, each focusing on the perspectives from which tax havens are considered at now by the legislation:

- **Morning Session:** Starting from the point of view of international (tax) law, the state of the art in international relations regarding transparency and exchange of information for tax purposes will be analyzed, having regard to the fact that since the beginning of 2008, higher standards of transparency and exchange of information have been approved in a global environment and are going to inspire new OECD treaty models and EU directives.
- **Afternoon Session:** Continuing from the point of view of domestic (tax) law, the Seminar will analyze and compare German and Italian anti avoidance legislations, considering that both of them have recently been (or are soon going to be) modified by means of implementing more strict rules to counteract abuses in the allocation of income.

A more detailed program will be published on the website www.rdti.it as soon as possible.

As for the prior edition, students from the two Master Courses and officials from the School of Tax Police are working in groups formed both by German and Italian participants to prepare their presentations. The presentations will be discussed with the participants at the Seminar. English language will be used for all presentations, papers and debate.

Participation at the seminar is free. Due to organization reasons please ask Your registration within 15th February 2011 at m-i-tax@iifs.uni-hamburg.de.

Participants will be admitted until places will be available.

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