

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

**2<sup>nd</sup> Joint Seminar**  
**Tax Havens in the Age of Global Standards:  
a Comparative Analysis between Germany and Italy**  
**(University of Hamburg, 4<sup>th</sup> March 2011)**

**OPENING SESSION**

**Words of welcome**

**Introductory Speeches**

Prof. Gerrit Frotscher  
*Director of Master in International Tax Law*  
*University of Hamburg*

**Towards Global Standards regarding transparency and exchange of information: do tax havens still exist?**

Prof. Pietro Selicato  
*Scientific Coordinator of Master in Pianificazione Tributaria Internazionale*  
*University of Rome Sapienza*

**MORNING SESSION**

***Transparency and Exchange of Information with “Tax Havens”***

**Subtopic 1 – *The Legal Frameworks for Exchange of Information***

- **The OECD Models** (Article 26 Model Convention on Income and Capital; 2002 Model Agreement)
- **Other Agreements** (UN, USA, CIAT)
- **The Judiciary framework** (criminal vs. administrative procedures)

**Interventions and debate**

**Coffee Break**

**Subtopic 2 – *Domestic Measures against the improper use of tax havens***

- i) *Transfer of Residence for (sole) fiscal purposes***
  - **Why shifting residence in a Tax Haven** (elements of the notion of T.H.)
  - **Moving from a “black list” towards a “white list” system (the Italian approach)**
  - **How to counteract improper transfers of residence** (Italian rules against

“esterovestizione”)

- **Domestic Presumptive Systems against transfers of residence in a Tax Haven:**
  - a) **Natural Persons**
  - b) **Trusts**
- ii) **Transfer of Income to uncooperative tax havens (German rules)**

**Interventions and debate**

**Lunch**

## **AFTERNOON SESSION**

### ***The Domestic Legislation against Tax Havens***

#### **Subtopic 3 – *Constitutional, EU and International Framework of Mutual Assistance in Tax Matters***

- **Constitutional rules**
- **Tax Cooperation and the Single Market in the EU – Directive of Exchange of Information and its implementation in national law**
- **The Reciprocity Principle in the international Treaties regarding Mutual Assistance**

**Interventions and debate**

**Coffee Break**

#### **Subtopic 4 – *The Single Instruments (New Rules and Critical Issues)***

- **General aspects** (need to use presumptions; procedural rules and taxpayer’s rights; double taxation issues)
- **CFC Rules**
- **Non deductibility of expenses related to Tax Havens**
- **Dividends distributed to Residents in a Tax Haven**

**Interventions and debate**

### **Coordination of the Seminar and Conclusive remarks**

**Prof. Gerrit Frotscher**

**Prof. Pietro Selicato**