Designed for international tax professionals from industry and private practice, sessions will cover:

- BEPS issues deriving from digitalization
- New transparency requirements related to DAC 6
- The practical side of structuring inbound investments
- Significant M&A transactions and restructurings
- Issues arising from the MLI's permanent establishment, treaty abuse and mutual agreement procedure sections
- The impact of OECD discussions on financial transactions
- An overview of tax audit and dispute resolution process and procedures
- Tax challenges of the digital economy
- Compliance, reporting, reputational and strategic considerations in a world of increasing public, political and administrative scrutiny of the taxes multinationals pay
- Investment fund structures and trends
- Criminal tax and cryptocurrency
- Recent EU General Court State Aid cases

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WEALTH MANAGEMENT WORKSHOP

Venue: Heuking Kühn Lüer Wojtek, Prinzregentenstraße 48, 80538 Munich

1230 – 1700
Registration of Delegates

1230 – 1330
Light Lunch and Introduction

1330 – 1500
The Impact of Tax Transparency on Private Wealth Planning: Recent Updates and Practical Experiences

Globally, automatic exchange of information and beneficial ownership and trust registries continue to gain momentum – and yet, clients also have a legitimate right to financial and personal privacy that is often in direct opposition to these regimes. The interaction between the policy reasons behind these competing interests creates challenges for private clients and their legal and financial advisors. Join us for an interactive panel discussing the latest updates and practical experiences from some of the jurisdictions that are leading the charge on tax and beneficial ownership or trust transparency and the impact of these regimes on private clients.

Co-Chairs
Thierry Boitelle, Bonnard Lawson, Geneva
Kristin E. Konschnik, Butler Snow, London

Speakers
Stanley C. Ruchelman, Ruchelman P.L.L.C., New York, NY
Additional speakers to be announced.

1500 – 1530
Networking Coffee Break

1530 – 1700
The Use of Foundations and Trusts in Private Wealth Succession Planning – Can Civil and Common Law Vehicles Coexist?

This session will cover:
• Overview of Foundations under civil law and Trusts under common law.
• How these entities are used in private wealth succession planning.
• Can structures be created using both Foundations and Trusts for beneficiaries from civil and common law countries?
• Issues from the perspective of the laws of Austria, Germany, The Netherlands, Spain, Switzerland, and the United States.

Co-Chairs
Alan W. Granwell, Holland & Knight LLP, Washington, DC
Gerd Kostrzewa, Heuking Kühn Lüer Wojtek, Düsseldorf

Speakers
Ruth Bloch-Riemer, Bär & Karrer AG, Zurich
Philip van Hilten, AKD, Amsterdam
Eva Stadler, Wolf Theiss, Vienna
Emma White, Forsters LLP, London

1700 – 1800
Workshop Networking Reception
TAX PRACTICE TRENDS CONFERENCE — DAY 1

Venue: Hotel Bayerischer Hof, Promenadeplatz 2-6, 80333 Munich

Conference Co-Chairs
Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main
Annette Keller, McDermott Will & Emery, Munich
Margriet Lukkien, Loyens & Loeff, Amsterdam
Carol P. Tello, Eversheds Sutherland (US) LLP, Washington, DC

0730 – 1730
Registration of Delegates

0800 – 0845
Continental Breakfast

0845 – 0900
Conference Opens with Co-Chairs’ Remarks
Co-Chairs
Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main
Annette Keller, McDermott Will & Emery, Munich
Margriet Lukkien, Loyens & Loeff, Amsterdam
Carol P. Tello, Eversheds Sutherland (US) LLP, Washington, DC

0900 – 0930
Opening Keynote Address
Speaker
Peter H. Blessing, Associate Chief Counsel (International), Office of Chief Counsel, IRS, Washington, DC

0930 – 1100
Plenary Session
BEPS Issues Deriving from Digitalization and Beyond
Description coming soon.
Co-Chairs
Joe Duffy, Matheson, Dublin
Pam Olson, PwC, Washington, DC
Speakers
Francesco Capitta, Facchini Rossi Michelutti, Rome
Olivier Dauchez, Gide Loyrette Nouel, Paris
Johanna Hey, University of Cologne, Cologne
Christian Kaeaser, Siemens AG, Munich
Achim Pross, OECD, Paris

1100 – 1130
Networking Coffee Break
1130 – 1300 Concurrent Session A

DAC 6 – New Transparency Requirements in Europe

Using case studies, the panel will discuss the heterogeneous implementation of the EU DAC 6 Directive (retroactive) mandatory disclosure of reportable cross-border arrangements in different member states. The panel will focus on cross-border schemes and discuss whether the reporting obligations based on the indicator “hallmark”, some combined with a main benefit test are met. Who has the reporting obligation? Timing of reporting? What needs to be reported? Are there penalties for non-reporting? Who do the reporting obligations relate to the international client privileges? What practical coping mechanisms and strategies should multinational groups — including those parented outside the EU — be considering? The panel will analyze the potential impacts of any reporting due to the main benefit test on the principal purpose test of the multilateral instrument (MLI) as well as the main purpose test under the EU Anti-Tax Avoidance Directive (ATAD). Join us for an active debate.

Co-Chairs
Pia Dorfmueller, P+P Pöllath + Partners, Frankfurt am Main
Kimberly J. Majure, KPMG LLP, Washington, DC

Speakers
Kat Saunders Gregor, Ropes & Gray LLP, Boston, MA
Anders Oreby Hansen, Lundgrens, Copenhagen
Gareth Miles, Slaughter and May, London
Stefano Petrecca, CBA Studio Legale e Tributario, Rome
Clemens Schindler, Schindler Attorneys, Vienna
Mateusz Stańczyk, CRIDO, Warsaw

1130 – 1300 Concurrent Session B

Dealing with the Good and the Bad in Inbound Investments

This panel will discuss the practical side of structuring inbound investments into various “host” jurisdictions, including investment in operating businesses and real estate, with a special emphasis on the often-adverse impact of new laws and regulations, including particularly limitations imposed on interest deductions and withholding tax implications.

Co-Chairs
Torsten Engers, Flick Gocke Schaumburg, Frankfurt am Main
Richard M. Lipton, Baker McKenzie, Chicago, IL

Speakers
Annabelle Bailleul-Mirabaud, CMS Francis Lefebvre Avocats, Paris
Antonio Barba de Alba, Cuatrecasas, Madrid
Raul-Angelo Papotti, Chiomenti, Milan
Arne Riis, ARITax/law, Copenhagen
Edward Tanenbaum, Alston & Bird LLP, New York, NY
Jan van den Tooren, Hamelink & van den Tooren, Amsterdam

1300 – 1430 Networking Luncheon

SILVER SPONSORS
**1430 – 1600**  
**Concurrent Session A**  
**Practical Tax Challenges in M&A**

This panel will address on a multi-jurisdictional basis substantive matters relating to cross-border M&A including significant transactions and restructurings, practical challenges in M&A tax (including tax law and tax reform changes), M&A VAT issues, and other matters.

**Co-Chairs**
Reto Heuberger, Homburger, Zurich  
Hal Hicks, Skadden, Arps, Slate, Meagher & Flom LLP, Washington, DC

**Speakers**
Amie Breslow, Jones Day, Washington, DC  
Guillermo Canalejo, Uría Menéndez, Madrid  
Nicolas de Boynes, Sullivan & Cromwell LLP, Paris  
Ronny Langer, KMLZ Rechtsanwalts GmbH, Munich  
Sonya Manzor, William Fry, Dublin  
Riccardo Michelutti, Facchini Rossi Michelutti, Milan

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**1430 – 1600**  
**Concurrent Session B**  
**The Tax Treaty Landscape in Light of the MLI’s Adoption and the Reawakening of the U.S. Tax Treaty Program**

The MLI has now broadly been effective since 1 January 2020 and has been signed by almost 100 countries. After providing an update of the current status of the MLI’s adoption and implementation, this panel will consider more broadly how successful the MLI project has been as a matter of practical experience. Is it a bundle of joy for the international tax community, or an “enfant terrible”? The panel will share their recent experience with the MLI and showcase through examples how cross-border structures have been impacted. We will focus particular attention on issues arising from the MLI’s permanent establishment, treaty abuse and mutual agreement procedure sections. We also will touch on the potential interaction between the MLI project and Pillars One and Two. Last but not least, the panel will consider the implications of the entry into force of the first U.S. treaty protocols in a decade, and how a revitalized U.S. treaty program might interact with recent U.S. legislation and OECD developments.

**Co-Chairs**
Annette Keller, McDermott Will & Emery, Munich  
Dirk J.J. Suringa, Covington & Burling LLP, Washington, DC

**Speakers**
Luzius Cavelti, Altenburger Ltd. legal + tax, Zurich  
Lydia Challen, Allen & Overy LLP, London  
Jessica Di Maria, OECD, Paris  
Margriet Lukkien, Loyens & Loeff, Amsterdam  
Joshua D. Odintz, Baker McKenzie, Washington, DC  
Andreas Trost, Cuatrecasas, Barcelona

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**1600 – 1630**  
**Networking Coffee Break**

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**1630 – 1800  Concurrent Session A**

**Impact of OECD Discussions on Financial Transactions and Current Practices**

Under the mandate of the OECD-reports on Actions 4 and 8-10 of the BEPS Action Plan, the OECD issued a non-consensus discussion draft on financial transactions in September 2018. This discussion draft provides guidance on the application of the principles underlying the OECD-Transfer Pricing Guidelines to financial transactions, elaborates on the delineation analysis in relation to the capital structure of an MNE within an MNE group. It furthermore clarifies the possibility of countries to implement approaches to address capital structure and interest deductibility under their domestic legislation, outlines the economically relevant characteristics that inform the analysis of terms and conditions of financial transactions and addresses specific issues related to the pricing of financial transactions such as treasury function, intra-group loans, cash pooling, hedging, guarantees and captive insurance.

This panel will focus on the impact of the discussion draft (or the final report when issued) on the current practice in respect of the arm’s length pricing of treasury activities including cash pooling, intercompany loans and guarantees.

**Co-Chairs**
Peter Flipsen, Simmons & Simmons LLP, Amsterdam
E. Miller Williams, EY, Washington, DC

**Speakers**
Manuel de los Santos, OECD, Paris
Jessica Kemp, Travers Smith LLP, London
Matthias Scheifele, Hengeler Mueller, Munich
Heikki Wahlroos, Borenius, Helsinki
Christian Wimpissinger, Binder Grösswang, Vienna

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**1630 – 1800  Concurrent Session B**

**Who is Being Audited in Your Jurisdiction and How to Resolve It?**

This panel will provide an overview of the tax audit and dispute resolution process and procedures in Austria, Germany, Italy, Poland, Switzerland, United Kingdom, and United States and discuss the current hot audit topics for each of the jurisdictions.

**Co-Chairs**
Frank Tchesche, GvW Graf von Westphalen, Frankfurt am Main
Zhanna A. Ziering, Caplin & Drysdale, New York, NY

**Speakers**
Gerald Gahleitner, LeitnerLeitner, Linz
Guinevere Moore, Johnson Moore LLC, Chicago, IL
Luca Romanelli, Puri Bracco Lenzi e Associati, Rome, Italy
Daniel Schafer, Lenz & Staehein, Geneva
Dariusz Wasylkowski, Wardynski & Partners, Warsaw

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**1900 – 2030**

**Conference Networking Reception**

Café Luitpold
Luitpoldblock, Brienner Str. 11, 80333 Munich

Café Luitpold is an institution of the Brienner Quartier. It was once frequented by successful writers and artists, such as Frank Wedekind, Stefan George and the painters from the Blue Rider movement.
Since 2015, the BEPS action plan has triggered unprecedented change in fundamental aspects of cross-border corporate income taxation. Not only have several minimum standards been implemented globally (or soon will be, with the MLI) but also, many jurisdictions have adopted a significant number of recommendations (including ATAD and DAC6, in the EU). Additionally, the Global Forum has had great success ensuring the effectiveness of exchange of information, both on request and automatic under CRS / FATCA. Lastly, the most important corporate income tax reform in the US in more than 30 years took effect in 2018.

Going forward, whilst transparency has progressed significantly (CbCR, exchange of information, mandatory disclosure systems, etcetera), the tax certainty agenda arguably has lagged behind. Initiatives like ICAP, bilateral / multilateral APAs, joint international audits, peer review of mutual agreement procedures pursuant to BEPS Action 14, and the increasing use of arbitration for dispute resolution all facilitate increased tax certainty. But the relationship with the tax administration still remains “traditional” in many jurisdictions, where cooperative compliance has much room for development.

On the other hand, there is the goal to achieve by the end of 2020 a consensus-based, long-term solution to the challenges of the digitalization of the economy, with a new approach to allocating certain taxing rights (Pillar One) and agreement on the key design elements of new anti-base erosion measures (Pillar Two).

A panel of senior government officials and institutional representatives will discuss these international tax hot spots and the domestic challenges of implementing new measures.

**Co-Chairs**
Albert Collado, Garrigues, Barcelona
Danielle Rolfes, KPMG LLP, Washington, DC

**Speakers**
Peter H. Blessing, Associate Chief Counsel (International), Office of Chief Counsel, IRS, Washington, DC
Martin Kreienbaum, Director General of International Taxation, Federal Ministry of Finance, Berlin
Lauri Lehmusoja, Confederation of Finnish Industries (EK), Helsinki
Grace Perez-Navarro, OECD, Paris
Jon Sherman, Director, HM Revenue & Customs, London
1100 – 1230  Concurrent Session A
“Tax Planning” and “Tax Responsibility” in the 21st Century
In a world of increasing public, political and administrative scrutiny of the taxes that multinationals pay, how are multinationals approaching tax risk management? The panel will look at compliance, reporting, reputational and strategic considerations.
Co-Chairs
Stuart Chessman, Vivendi S.A., New York, NY
Susanne Schreiber, Bär & Karrer AG, Zurich
Speakers
Patrick Brown, PwC, Washington, DC
Michel Collet, CMS Francis Lefebvre Avocats, Paris
Miguel Cortez Pimentel, Morais Leitão, Lisbon
Michaela Engel, Noerr LLP, Munich
Grace Perez-Navarro, OECD, Paris
Berthold Welling, Verband der Chemischen Industrie e.V. (VCI), Berlin

1100 – 1230  Concurrent Session B
Latest Tax Developments Affecting the Structuring of Private Investment Funds (BEPS, ATAD, US Tax Reform)
Using case studies, this panel will examine how recent changes in EU and US tax law have affected the formation and structuring of global investment funds. In particular, this panel will focus on possible changes to fund structuring brought about by BEPS and the EU anti-tax avoidance directives (ATAD I and II), including the impact of the MLI (on treaty eligibility of fund vehicles) and anti-hybrid legislation (on the capital structure of fund vehicles and portfolio companies). Finally, the panel will review the possible impact of carried interest legislation.
Co-Chairs
Bernadette Accili, LMS Studio Legale, Milan
Michael Carew, Kirkland & Ellis LLP, Chicago, IL
Speakers
Sandy Bhogal, Gibson Dunn, London
Wiebe Dijkstra, De Brauw Blackstone Westbroek, Amsterdam
Ailish Finnerty, Arthur Cox, Dublin
Eric Fort, Arendt & Medernach, New York, NY
Michael Hirschfeld, Andersen Tax, New York, NY
Koen Morbée, Tiberghien, Brussels

1300 – 1430  Keynote Luncheon
Keynote Speaker
Martin Kreienbaum, Director General of International Taxation, Federal Ministry of Finance, Berlin

1400 – 1530  Concurrent Session A
Criminal Tax Including Cryptocurrency
Description coming soon.
Co-Chairs
Caroline D. Ciraolo, Kostelanetz & Fink, LLP, Washington, DC
Thierry Marembert, Kiejman & Marembert, Paris
Speakers
Nanette Davis, Senior Litigation Counsel, Tax Division, U.S. Department of Justice, Washington, DC
Don Fort, Chief, Criminal Investigation, IRS, Washington, DC
Sarah E. Paul, Eversheds Sutherland, New York, NY
Nicolai B. Sørensen, Lundgrens, Hellerup
Sabine Stetter, stetter Attorneys at Law, Munich
1400 – 1530 Concurrent Session B

State Aid: What Can We Learn From the EU General Court’s Decisions Regarding Fiat, Starbucks and Belgium Profit Exemption Ruling Cases

The panel will discuss the EU General Court’s decisions from September 2019, how they contrast and/or align with previous state aid decisions and what we may expect in view of possible appeals with the EU Court of Justice and the Commission’s case practice as in the Belgian excess profit ruling files.

Co-Chairs
Ewout van Asbeck, Van Doorne N.V., Amsterdam
Jean A. Pawlow, Latham & Watkins LLP, Washington, DC

Speakers
Hans Gilliams, Eubelius, Brussels
Peter Maher, A & L Goodbody, Dublin
Stefan Mayer, Gleiss Lutz, Frankfurt am Main
Andreas Medler, ATOZ Tax Advisers, Luxembourg
Elisabetta Righini, Latham & Watkins LLP, Brussels
The 20th Annual U.S. and Europe Tax Practice Trends Conference will focus on practical tax practice trends for multinational corporations and their international advisors, as well as provide insight into how government tax officials may view the international tax landscape in light of important international developments that impact corporate taxpayers. Panelists will include industry leaders, senior government and OECD officials, and leading tax practitioners from the United States and Europe.

Designed for international tax professionals from industry and private practice, sessions will cover:

- BEPS issues deriving from digitalization
- New transparency requirements related to DAC 6
- The practical side of structuring inbound investments
- Significant M&A transactions and restructurings
- Issues arising from the MLI’s permanent establishment, treaty abuse and mutual agreement procedure sections
- The impact of OECD discussions on financial transactions; an overview of tax audit and dispute resolution process and procedures
- Tax challenges of the digital economy
- Compliance, reporting, reputational and strategic considerations in a world of increasing public, political and administrative scrutiny of the taxes multinationals pay
- Investment fund structures and trends
- Criminal tax including cryptocurrency
- Recent EU General Court State aid cases

As in past years, the Conference will be supplemented by a half-day Private Wealth Management Workshop on Wednesday, 1 April. Numerous networking opportunities will be provided and a reception will be held on Thursday evening.

The Conference organizers thank the German offices of the following firms for their support of the Speakers’ Dinner:

- Allen & Overy
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- BRL
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- Skadden
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- Latham & Watkins LLP
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- McDermott Will & Emery
- White & Case
REGISTRATION

Registration for the Workshop and Conference is available at the following website: https://www.americanbar.org/groups/taxation/events_cle/20europe_resources/. All individuals attending any part of the Workshop and Conference must register and pay the registration fee. Payment may be by check, credit card, or wire transfer. Checks should be made payable to the American Bar Association. To pay by wire transfer, email taxmeeting@americanbar.org to request banking details.

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The American Bar Association will seek 13.5 hours of CLE credit in 60-minute states and 16.2 hours of CLE credit for this program in 50-minute states. Credit hours are estimated and are subject to each state’s approval and credit rounding rules. For more information about CLE accreditation in your state, visit https://www.americanbar.org/events-cle/mcle/inpersonevents/ or email tim.brady@americanbar.org.

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Fred Murray, Gainesville, FL
Anders Oreby Hansen, Lundgrens, Copenhagen
Grace Perez-Navarro, OECD, Paris
Susanne Schmidt, Wolf Theiss, Vienna
Olivier Dauchez, Gide Loyrette Nouel, Paris (2019)
Carola van den Bruinhorst, Loyens & Loeff N.V., Amsterdam (2018)
Albert Collado, Garrigues, Barcelona (2017)
Bruno Gangemi, Macchi di Cellere Gangemi, Rome (2016)
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4th Floor, 10 Saint Bride Street, London EC4A 4AD, England www.ibanet.org
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International Fiscal Association – USA Branch
2604 Elmwood Avenue, Suite 347, Rochester, NY 14618, USA www.ifausa.org
Formed in 1938, the International Fiscal Association is a leading non-governmental, international organization dealing with tax matters. The USA Branch is the largest national IFA branch, with approximately 1,000 members. The Branch hosts a two-day conference in late February/early March of each year with presentations by eminent international tax experts on topics, planning ideas and issues of current importance. The USA Branch also holds joint meetings each year with branches from other countries.
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