

# THE ANTI-TAX AVOIDANCE DIRECTIVE

15 FEBRUARY 2019

8.45 - 18.00

**Weicker Building, Room B001  
Rue Alphonse Weicker 4,  
Luxembourg-Kirchberg.**

## REGISTRATION

<https://bit.ly/2Cfs1wy>

Registration fee: 150€

Registration fee can be waived for students and full-time academics. To apply, follow instructions at link above

Registration deadline: 6 Feb 2019

Lunch & coffee will be provided to registered participants

## SPEAKERS\*

Professor Emeritus Frans Vanistendael, KU Leuven, IBFD

Professor Werner Haslehner, University of Luxembourg

Professor Roland Ismer, Friedrich-Alexander University Erlangen-Nürnberg

Professor Stef Van Weeghel, PWC and University of Amsterdam

Assistant Professor Paloma Schwarz, University Liechtenstein

Professor Alexander Rust, Vienna University of Economics and Business

Professor Daniel Gutmann, Université Paris I Sorbonne

Dr Karoline Spies, Deloitte

Dr Leopoldo Parada, IBFD and Visiting Professor University of Turin

Dr Emmanuel Raingard de la Bletière, PWC, University of Rennes

Professor Isabelle Richelle, University of Liège

Associate Professor Katerina Pantazatou, University of Luxembourg

Bart van Raaij, TAXUD

## ABSTRACT

As part of the different initiatives stemming from the Base Erosion Profit Shifting (BEPS) actions, the Anti-Tax Directive (ATAD), adopted in 2016, features a series of rules aimed at tackling tax avoidance practices within the EU.

This new directive, which includes measures going beyond the BEPS recommendations, emphasizes the need to align taxing rights with value creation. By January 2019, at the latest, Member States have to implement ATAD and adopt specific provisions that best fit their national corporate tax systems. The Directive features the adoption of coordinated measures (minimum standards) among the 28 corporate tax regimes in order to ensure a coherent fight against tax avoidance practices within the internal market.

This minimum level of protection encompasses various measures to combat avoidance schemes such as the adoption of an interest limitation rule, an exit taxation, a general anti-abuse mechanism, rules on controlled foreign companies, and provisions regarding hybrid mismatches. In addition to triggering issues of interpretations, these tax avoidance rules raise additional concerns regarding their interaction and compatibility with domestic constitutional safeguards, existing national tax provisions on equivalent matters, and double tax conventions.

Building upon the practical discussions on the implementation of ATAD for Luxembourg, which took place in October 2018 at the University of Luxembourg, the ATOZ Chair for European and International Taxation invites renowned tax experts to further address the tax avoidance measures. Five panels will discuss each ATAD provision and the wider implications within the applicable legal framework.

## PARTNERS

