

April 21st and 22nd 2022 | Seminar



Seminar on Pillar Two

Scientific Coordination: Ana Paula Dourado & Joachim Englisch

April 21—Day 1

14:00 - 18:55

Opening session

Ana Paula Dourado | University of Lisbon/Intertax

Joachim Englisch | University of Münster

Panel I - Corporate Income Minimum Level Taxation for MNEs: A brave new world?

The International Agreement and its Implementation

John Peterson | OECD

Panel II - Challenges of implementing GloBE in the EU

Specific Challenges of Implementing GloBE in the Union: Potential infringements in light of EU Law and Tax Treaties

Luc De Broe | University of (KU) Leuven

Minimum Taxation in the EU: The interplay between the GloBE RULES, DMTT, THE Anti Tax Avoidance Directive and Tax Treaties

Ana Paula Dourado | University of Lisbon/Intertax

Panel III - Minimum Taxation and the Future of the International Tax System

GloBE rules and Tax Competition

Joachim Englisch | University of Münster

How Pillar Two is a continuation of the current international tax system

Tsilly Dagan | University of Oxford

Challenges of implementing GloBE (II)

Minimum taxation in the United States in the Context of GloBE

Reuven Avi-Yonah | University of Michigan

Criteria for the ETR assessment and taxation at source

Luís Schoueri & Bruno Fettermann | University of São Paulo

 **Where:** Incubadora da Universidade de Lisboa

Registration:



Organization:



CIDEFF
Centro de Investigação
de Direito Europeu,
Económico, Financeiro
e Fiscal

INSTITUTO
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ECONÓMICO
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E FISCAL FDL



INTERTAX

Fee: 350€

More information: seminarpillartwo@gmail.com

Apoio:

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April 22—Day 2

9:00 - 13:15

Panel IV - *Challenges of Implementing GloBE (I)*

The Impact of GloBE in Emerging Economies

Suranjali Tandon | National Institute of Public Finance and Policy, India

The Impact of GloBE in Emerging Economies

Afton Titus | University of Cape Town

Domestic minimum taxes

Noam Noked | Chinese University of Hong Kong

Panel V - *Reliance on Financial Accounting*

Pillar 2 and the accounting standards

Eva Eberhartinger | WU Vienna

Deferred Taxes

Giorgia Maffini | Pwc United Kingdom

Panel VI - *Revenue and Tax Policy Implications of GloBE*

Revenue and Tax Policy Implications of GloBE

Theresa Neef | Tax Observatory

Paul-Emmanuel Chouc | Tax Observatory

Mona Barake | Tax Observatory

Final words

Ana Paula Dourado | University of Lisbon/Intertax

Joachim Englisch | University of Münster

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Seminar Registration
“Seminar on Pillar Two”

21 and 22 April

Full name: _____

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Registration Type:

- Normal Registration
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- Phd Student.
- Faculty of Law of University of Lisbon Student
- Full time Academics

I would like to attend:

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Discounts:

- 10% discount for group registration of three or more people from the same institution/law firm/company/Organization
- Registration fee for Faculty of Law of UL students¹, PhD Students, and Full time Academics will be 100€

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