

# INVITATION

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Online-Conference

## **“Mandatory Disclosure Rules”**

July 1-3, 2021

All times stated in the agenda are **Central European Time (CET)**

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Organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

The conference focuses on the implementation and effects of “Mandatory Disclosure Rules” (MDR) as proposed in the OECD report to BEPS Action 12 and comparable disclosure rules, both within the EU and in non-EU countries. The report to BEPS Action 12 includes recommendations and a modular framework for the design of rules to require taxpayers and advisors to disclose aggressive tax planning arrangements to the tax authorities. These recommendations seek a balance between the need for early information on aggressive tax planning schemes by tax authorities and legislatures with a requirement that disclosure is appropriately targeted, enforceable and avoids placing undue compliance burden on taxpayers. Within the EU, Council Directive (EU) 2018/822 of 25 May 2018 (known as “DAC 6”), amending the Directive on Administrative Cooperation, obliges EU Member States to implement mandatory reporting of cross-border arrangements that fall within one of a number of “hallmarks” (broad categories setting out particular characteristics identified as potentially indicative of aggressive tax planning); in most EU Member States these rules already entered into force in summer 2020. The format of the conference provides for a highly interactive environment in which reporters from all over the world will share their countries positions and experiences regarding the specific implementation and impact of MDR on tax planning schemes, compliance, legislation and the relationship between taxpayers, advisers and tax authorities. The discussion will start by identifying whether their jurisdictions have implemented MDR or comparable disclosure rules and what is the presumed objective and proven impact of those rules (with reference to studies/statistics, if available). Further on, reporters will give an overview on the scope of the disclosure rules regarding the covered arrangements (e.g. hallmarks), any threshold requirement (e.g. main benefit test), the reportable persons (e.g. intermediaries), procedural aspects (e.g. time limits) and consequences of non-reporting (sanctions). In addition, the reporters will provide a critical analysis of the rules and discuss criticism raised by various stakeholders in their country (e.g. potential violations of fundamental rights, excessive compliance, etc). Using the comparative approach in the analysis, we aim to provide the practical assessment of the MDR, its effectiveness and its expected practical impact in the future.

The conference will be preceded by a DIBT Doctorate Workshop on Thursday, July 1. The working sessions will be on Friday July 2 and Saturday, July 3, 2021, fully online, because of the travel restrictions due to the pandemic. Taking into account the different time zones of our audience we decided for a blocked format.

This meeting will bring together academics, governments and business people to discuss these issues and will try to identify ways in which the debate can be taken forward. More information on the topic, including the legal questions, which will be dealt with in the course of the conference, can be found via the following homepage:

<http://www.wu.ac.at/taxlaw>

We kindly invite researchers and practitioners in the area of international tax law and policy of any nationality to apply for participation. Please find the application form on our website for download.

Additionally we invite doctoral candidates in this field to apply for the doctorate workshop preceding the conference. The doctorate workshop will be held on Thursday July 1, from 12:00 to 15:30 (exact time still to be fixed), online.

The participation fee for the conference is 900, - Euro. A waiver may be granted to a limited number of professors and other researchers (full-time academics), who are employed by a University or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee must be paid no later than June 1, 2021, and will not be refunded in the case of cancellation one week prior to the conference.

As the number of participants is limited, we would like to invite you to apply soon.

# PROGRAMME

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### Thursday, July 1, 2021

12:00 – 15:30 **DIBT Doctorate Workshop**

The DIBT Doctorate Workshop is an opportunity for doctoral students who are writing their thesis in the area to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation one of the DIBT colleagues will comment for up to ten minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and whoever of the conference participants is interested, is most cordially invited to participate.

### Friday, July 2, 2021

- 12:00 – 14:00 **I) Objective of MDR rules**  
3-5 input statements, discussion round
- II) What has to be reported? (reportable arrangements)**  
3-5 input statements, discussion round
- 14:00 – 14:30 Coffee Break
- 14:30 – 16:30 **III) Who has to report? (reportable persons)**  
3-5 input statements, discussion round
- IV) When to report, which information to report and use of reported data**  
3-5 input statements, discussion round

**Saturday, July 3, 2021**

- 12:00 – 14:00 **V) Consequences of (non-)reporting**  
3-5 input statements, discussion round
- VI) Interaction with other domestic procedural rules**  
3-5 input statements, discussion round
- 14:00 – 14:30 Coffee Break
- 14:30 – 16:30 **VII) Fundamental Rights**  
3-5 input statements, discussion round
- VIII) Overall Evaluation and Future Outlook**  
3-5 input statements, discussion round