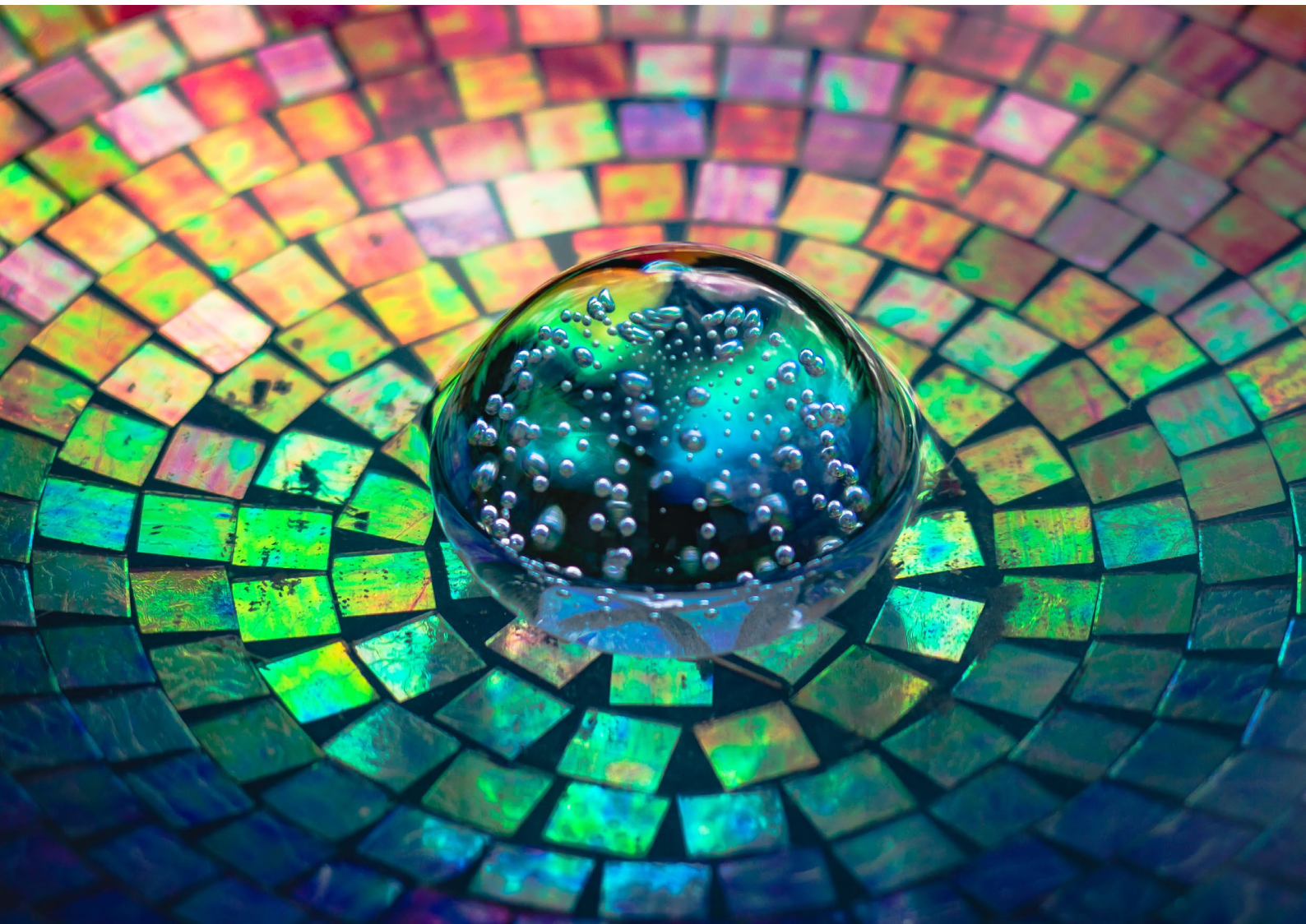




3RD ACADEMIC CONFERENCE

# Experiences and challenges with respect to MDR

May 25, 2023, Warsaw



It has been 4 years since the implementation of Council Directive (EU) 2018/822 of May 25, 2018 (DAC-6) on reporting of tax schemes. The emergence of DAC-6 is a result of the tightening of states' approach to the international exchange of information treated as a method of countering international tax avoidance as part of the OECD BEPS 1.0 project.

The BEPS 1.0 final reports pointed to the need to improve transparency with a mandatory exchange on settlements related to obtaining preferential tax treatment.

In particular, Action 12 included recommendations for the creation of national legislation to impose an obligation on taxpayers to disclose aggressive tax planning strategies.

Following the OECD recommendations, Council Directive (EU) 2015/2376 of December 8, 2015 was passed. (DAC-3) as well as Council Directive (EU) 2018/822 of May 25, 2018 (DAC-6). The DAC-6 regulations provoke numerous discussions regarding practical implementation aspects, especially in Poland.

The conference will be devoted to assessing the impact of the DAC-6 directive from the EU perspective and domestic practice. The assessment will be made in the broader perspective of gradually increasing tax transparency.

*The organizers anticipate publishing a post-conference paper in a ranked scientific journal.*

## Organizers:



[www.ifa.org.pl](http://www.ifa.org.pl)



[www.ifa.org.pl/win](http://www.ifa.org.pl/win)



[www.sgh.waw.pl](http://www.sgh.waw.pl)

## Main Partner:



[www.ey.com/pl](http://www.ey.com/pl)

## Partner:



[www.ozogtomczykowski.pl](http://www.ozogtomczykowski.pl)

Krajowa  
Izba  
Doradców  
Podatkowych

[www.kidp.pl](http://www.kidp.pl)

# AGENDA

08:30-9:00	Registration of participants
09:00-9:10	Opening of the conference <ul style="list-style-type: none"><li>▪ His Magnificence, Prof. SGH, Dr. Piotr Wachowiak, Rector of SGH</li></ul>
09:10-9:20	Welcoming of participants on behalf of the organizers <ul style="list-style-type: none"><li>▪ dr hab. Dominik J. Gajewski, prof. SGH</li><li>▪ dr Wojciech Sztuba (IFA)</li></ul>
09:20-9:35	Introductory lecture <ul style="list-style-type: none"><li>▪ Andrzej Ladziński, President of the National Council of Tax Advisers</li></ul>
09:35-11:05	<b>Panel 1: Domestic practice and experience</b> Moderator: prof. dr hab. Jadwiga Glumińska-Pawlic (UŚ)  Panel discussion with participation of: representative of MF, Michał Goj (EY), Dr. Roman Wiatrowski (NSA Judge), Dr. Dorota Jakubowska (PwC) <ul style="list-style-type: none"><li>▪ 4 years of MDR in Poland – evaluation of the regulation and practice.</li><li>▪ MDR from the perspective of the administration, taxpayers, promoters and intermediaries.</li><li>▪ Quantity vs. quality of reported tax schemes – the problem of multiple reporting/receiving information on events of the same type.</li><li>▪ Why do we need MDR-3? – added value or unnecessary burden.</li><li>▪ IT tools to support the reporting process.</li></ul>
11:05-11:30	Coffee break
11:30-1:00pm	<b>Panel 2: Challenges with respect to MDR regulation</b> Moderator: dr hab. Aleksander Werner, prof. SGH  Panel discussion with participation of: Dr. Filip Majdowski (OECD), Magdalena Zalech (EY), Aleksandra Rutkowska (Dentons), Wojciech Niedźwiedzki (Ożóg, Tomczykowski) <ul style="list-style-type: none"><li>▪ Proportionality principle – are the goals of DAC-6 effectively implemented?</li><li>▪ Discrepancies in implementation and interpretation of DAC-6 in member states – a way to generate additional costs.</li><li>▪ The phenomenon of mass reporting vs. the problem of non-reporting – what it indicates and what consequences it has.</li><li>▪ What is the next step for the DAC-6 Directive – amend or repeal?</li></ul>
13:00-14:00pm	Lunch break
14:00-15:30pm	<b>Panel 3 under the auspices of the Woman IFA Network: Tax transparency vs. MDR</b> Moderator: dr Monika Laskowska (CASP SGH/IFA)  Panel discussion with participation of: representative of KAS, UMK, business <ul style="list-style-type: none"><li>▪ Tax transparency or micromanagement?</li><li>▪ Protection of taxpayer rights.</li><li>▪ Transparency of tax authorities.</li></ul>
15:30-16:00pm	Summary and closing of the conference <ul style="list-style-type: none"><li>▪ dr hab. Dominik J. Gajewski, prof. SGH</li><li>▪ dr Monika Laskowska (IFA)</li></ul>

## MODERATORS



### **prof. dr hab. Jadwiga Glumińska-Pawlic**

Lawyer, specialist in financial and tax law, professor of legal sciences, academic teacher at the Faculty of Law and Administration of the University of Silesia in Katowice and the Faculty of Law and Economics of the Jan Długosz University of Humanities and Sciences in Częstochowa. She heads the Research Team of the Institute of Legal Studies at the University of Silesia. President of the National Council of Tax Advisers for the 4th term of office. She has been vice president of the Tax Committee of the Employers of Poland since 2014. Appointed by the Minister of Finance to the Council for the Prevention of Tax Avoidance. She has authored more than 150 scientific publications.



### **dr hab. Aleksander Werner, prof. SGH**

Head of the Department of Tax and Customs Law in the Department of Administrative and Corporate Finance Law, Associate Professor at the Warsaw School of Economics, Doctor of Laws, Doctor of Economic Sciences, Attorney at Law, former employee of the office of the Polish Securities and Exchange Commission (KPWiG). He specializes in tax law and business law.



### **dr Monika Laskowska**

Doctor of public policy sciences, tax advisor, member of the Team of the Centre for Analyses and Studies of Taxation Team at the Warsaw School of Economics. In 2019, she was awarded the LMG Europe Women in Business Law Award as the best transfer pricing expert in Europe. Listed as a *Highly Regarded TP Practitioner* in the ITR World TP rankings for the past few years. She held the position of deputy director in the Income Tax Department at the Ministry of Finance and served as the competent authority in international mutual agreement procedures. Delegate to the OECD and to the JTPF. In the 2022-2025 term, she was a member of the board of the Polish branch of the International Fiscal Association.

## CONFERENCE ACADEMIC COUNCIL

- Prof. dr hab. Jadwiga Glumińska-Pawlic (UŚ)
- Prof. dr hab. Jan Głuchowski (WSB)
- dr hab. Dominik J. Gajewski, prof. SGH
- dr hab. Marcin Jamroży, prof. SGH
- dr hab. Aleksander Werner, prof. SGH
- dr Wojciech Sztuba (IFA)

## ORGANIZATIONAL INFORMATION



- Date:**
- May 25, 2023
  - 9:00am-4:00pm

- 
- Location:**
- The conference is organized in a hybrid format:

- On-site
- SGH Warsaw School of Economics  
al. Niepodległości 128  
(corner of Madalińskiego), Warsaw  
building 'C', Auditorium I

- Online
- Via MS Teams  
(The link will be available on the event website and will be emailed to those who select this option in the registration form).

- 
- Registration:**
- Attendance is free of charge.
  - It is necessary to register in advance by completing and submitting the registration form available at the link:

[>> REGISTRATION FORM](#)

- 
- Contact:**
- Contact the conference organizers:  
[konferencja\\_mdr@sgh.waw.pl](mailto:konferencja_mdr@sgh.waw.pl)



## ORGANIZING COMMITTEE:

- dr hab. Dominik J. Gajewski, prof. SGH
- dr Monika Laskowska (CASP SGH/IFA Poland)
- dr Wojciech Sztuba (IFA Poland)
- dr Adam Olczyk (SGH)
- dr Marcin Kotlarz (SGH)
- dr Artur Bogucki (SGH)

Please visit:  
[www.ifa.org.pl](http://www.ifa.org.pl)  
[www.sgh.waw.pl](http://www.sgh.waw.pl)