



International Fiscal Association

IFA Poland & IFA Germany International Conference

Practical aspects of the application of the double tax treaty between Germany and Poland

24-25 September 2023 | Krakow, Poland





About the conference

We warmly invite to an International conference organized by IFA Poland and IFA Germany entitled „Practical aspects of the application of the double tax treaty between Germany and Poland”, which will take place in Krakow, Poland on September 25, 2023. The event will be held in English.

The conference will focus on how well or problematically the Polish-German Double Tax Treaty has been functioning over the past years, whether it is in line with the OECD Model Convention or does it deviate from it, and whether it is adequate or not to the actual relations between the two large European economies. Long history of mutual investments, movements of capital and people, have created hundreds of thousands of jobs, strong international companies and modern supply and value chains. By doing so, a rich test-base for most of the provisions of the bilateral Double Tax Treaty has been established. Under the guidance of most renowned tax experts from both countries the conference will give you the insight on which DTT's provisions have worked well and which have caused the most disputes or difficulties and how the disputes resulting from DTT's adoption have been resolved. It will also elaborate on whether the DTT is ready to face the challenges of fast changing economies of the future.

Organizing Committee:

- **Prof. Dr. Christian Kaeser**, President of the Board at IFA Germany, Head of Tax at Siemens AG
- **Prof. Dr. Xaver Ditz**, Partner at FGS
- **Berthold Welling**, Secretary General at IFA Germany, Executive Manager at VCI (Association of Chemical Industry)
- **Dr. Monika Wünnemann**, Head of Tax at BDI (German Federation of Industries)
- **Dr. Wojciech Sztuba**, President of the Board at IFA Poland, Managing Partner at TPA Poland
- **Prof. Dr. hab. Krzysztof Lasiński-Sulecki**, Board Member at IFA Poland, Director of the Centre of Fiscal Studies at Nicolaus Copernicus University
- **Dr. Izabela Andrzejewska-Czernek**, Board Member at IFA Poland; Global YIN Committee Member, of counsel at Vinci & Vinci

Event partners:

Rödl & Partner

www.roedl.pl



www.tpa-group.pl



Agenda of the event

24 September 2023

- 18:30 Opening lecture by Dr. Marcin Lachowicz, Director of the Tax Policy Department at the Ministry of Finance, Assistant Professor at the University of Warsaw, followed by dinner

25 September 2023

- 10:00-11:00 Registration

- 11:00-11:15 Introduction to the event
- Prof. Dr. Christian Kaeser, President of the Board at IFA Germany
 - Dr. Wojciech Sztuba, President of the Board at IFA Poland

Part. I. The most and least contentious provisions of the DTT DE-PL

Chair:

- Prof. Adrian Cloer, Honorary Professor at the European University Viadrina, Honorary Judge at the Higher Regional Court of Brandenburg, Co-editor of Jamroz/Cloer Commentary on German-Polish Double Tax Convention

Speakers:

- Dr. Marcin Lachowicz, Polish Ministry of Finance, Tax Policy Department (in charge for DTT negotiations and exchange of information), Chair of Polish GAAR Panel
 - Dr. Jakub Jankowski, Polish Ministry of Finance, Income Tax Department
 - Mr. Arkadiusz Bakowski, Head of global tax at BASF ECMS Group
 - Dr. Monika Wünnemann, Head of Tax at German Federation of Industries
- 11:15-12:45 ▪ Dr. Wojciech Sztuba, President of the Board at IFA Poland, Partner at TPA Poland

The long history of mutual investment, the movement of capital and people, the creation of extensive supply and value chains, has provided a rich test-base for each of the provisions of the bilateral DTT. Which have worked well and which have caused the most disputes or difficulties?

- Permanent establishment concept changing over time (profit allocation, highly integrated business structures, VAT fixed establishment, temporary construction PE, remote work & new technologies, outsourcing trends)
- Transfer Pricing and the evolution of TP methods
- Relocation of manufacturing functions to low-tax zones in PL
- Transparent entities (LLPs, investment funds, trust contracts)
- WHT / BO – challenges and new duties

- 12:45 – 13:00 *Coffee break*



Agenda of the event

Part. II. Polish-German practice on dispute resolution and dispute avoidance

Chair:

- Prof. Dr. Xaver Ditz, Partner at Flick Gocke Schaumburg in Bonn/Duesseldorf and professor at the University of Trier

Speakers:

- Prof. Robert Ullmann, University of Augsburg, member of the advisory commissions for the EU Dispute Resolution Mechanism
- Ms. Helena Radzięciak, Polish Ministry of Finance, Head of Unit (directly supervising currently pending Polish MAP proceedings)
- Dr. Monika Laskowska, Warsaw School of Economics, Ex-Deputy Director at Direct Taxes Department in the Ministry of Finance (dealing with TP and AOA), board member at IFA Poland
- Dr. Michael Hoelzl, Head of Tax, Customs & Branch Management at Siemens Energy

13:00-14:30

The large number of disputes concerning the application of the DTT between Germany and Poland makes it possible both to analyze the effectiveness of the available dispute resolution tools and to assess their actual impact on economic relations.

- Practical application of MAP (mostly disputed topics)
- Resolution practice in transfer pricing disputes
- Dispute resolution vs. avoidance
- Tax ruling / APA practice in both countries
- Administrative information exchange

14:30-15:30

Lunch

Part. III. Impact of changes in the business and regulatory environment

Chair:

- Prof. Dr. hab. Krzysztof Lasiński-Sulecki, Professor at the University of Torun, Member of the Board of IFA Poland

Speakers:

- Dr. Filip Majdowski, Member of the Steering Group of the OECD/G20 Inclusive Framework on BEPS, Adviser to the Polish Ministry of Finance on International Tax Law
- Prof. Dr. Christian Kaeser, President of the Board at IFA Germany, Head of Tax at Siemens AG
- Mr. Cezary Krysiak, Polish Ministry of Finance, Head of TP unit at Direct Taxes Department
- Ms. Patrycja Brzostowska, Head of Tax at Getir Group
- Ms. Dominika Tyczka-Szyda, Tax adviser, Partner, Head of Legal & Tax Consulting Department in Wroclaw responsible for TP team in Rödl & Partner Poland

15:30-17:00



Agenda of the event

Changing business models, remote working, e-commerce, the digitalization of economies, the electrification of the automotive industry and the decarbonization of industrial production. How will DTT PL-DE deal with these and other challenges of the future? What changes to expected?

- Will both countries remain attractive investment sites for each other in a long run? What may change in the mutual lists of top investment advantages?
- New definition of taxing rights as a result of Pillar One
- How mobility of work and automation may impact the future

Closing remarks

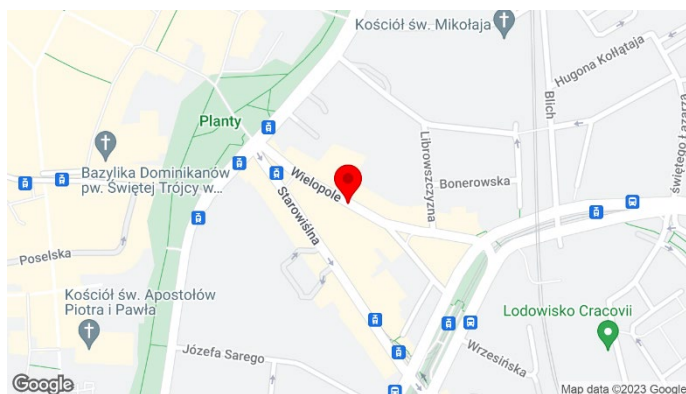
17:00-17:15

- Prof. Dr. Christian Kaeser, President of the Board at IFA Germany
- Dr. Wojciech Sztuba, President of the Board at IFA Poland

Registration. Venue & Accommodation



**Holiday Inn Krakow
City Centre
Wielopole 4
31-072 Krakow**



The hotel is located in the heart of the city. Near the hotel is the largest Main Market Square & the oldest Commercial Cloth Hall in Europe, the Largest Gothic Altar in the world.

Registration and fees

EUR 150 / PLN 675 (VAT included)

registration fee applies to IFA Members

EUR 200 / PLN 900 (VAT included) for other participants

The registration fee includes attendance to the conference sessions and official dinner on September 24, 2023. It does not include accommodation and optional activities

Please send your application to the following e-mail address: marketing@tpa-group.pl.

Accommodation

The Holiday Inn Krakow City Center offers a special rate per night for attendees.

Bedroom rates are available for bookings from September 24 to 25, 2023, subject to availability.

Room type: Standard Guestroom

Single: PLN 770,00

Double: PLN 860,00



[Click here to BOOK NOW >>](#)

Prices quoted in PLN are per room, per night and include VAT and breakfast.

Bedrooms are subject to availability and can be booked until September 8, 2023. Bedroom reservations must be guaranteed with a valid credit card at the time of booking.

Cancellations can be made without penalty until August 24, 2023. After 24 August, the full cost of the reservation will be charged to the credit card used to guarantee the booking. In case of no-show, the provided credit card will be charged the appropriate charges.

The registration process on behalf of the IFA Poland is carried out by TPA Poland.



Explore Kraków - Optional sightseeing programme



Wieliczka Salt Mine

10 Daniowicza Street, Wieliczka

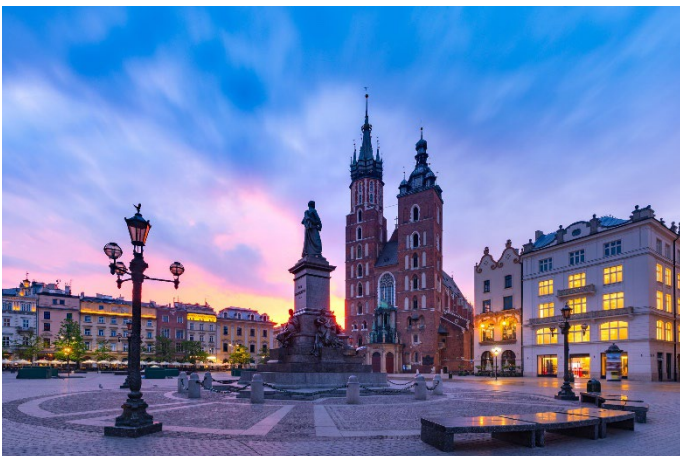
The Wieliczka Salt Mine is one of the most valuable cultural monuments in Poland. It is also a world-class historical monument and, as such, is registered in UNESCO's First World List of Cultural and Natural Heritage.



The Abbey of Tyniec

Benedyktyńska 37, Krakow

The Tyniec abbey forms approximately a quadrangle with a few courtyards. The church is distinguished by the size, shape and the height of the roof, as if it was supposed to protect from the northern wind. The architecture is located amongst the surrounding trees. It is necessary to check the route on the map.



Krakow Old Town

Rynek Główny, Krakow

The most important sightseeing area of Krakow is the Old Town. The iconic historic sites are located on the Royal Road. This thoroughfare begins at St Florian's Church, crosses the Barbican, a fortified gateway from the fifteenth century, through St Florian's Gate and onto Florianska Street and all along Grodzka Street. The Royal Road passes through Market Square, the main square in Krakow. At the end of Grodzka Street is Wawel Hill and its imposing Castle.

Practical aspects of the application of the double tax treaty between Germany and Poland

25 September 2023 | Krakow, Poland



Organization

This conference is organized by the Polish and German Branch of the International Fiscal Association - IFA Poland and IFA German Branch.

www.ifa.org.pl

www.ifa-deutschland.de



Venue

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Wielopole 4, 31-072 Krakow



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