



International Fiscal Association

IFA Poland International Conference

Impact of the ATAD 3 (proposal) on EU and International Tax and Investment Law

Warsaw, 7 June 2022



About the conference

According to ATAD3, high risk companies (the reporting undertaking), that may become shell companies, are those that derive more than 75 percent of their revenue from interest, royalties, dividends, and financial income; gain more than 60 percent of their book value or “relevant income” from cross-border transactions; and have outsourced the administration of day-to-day operations and decision-making on significant functions.

These companies would be asked to provide additional information in their annual tax declarations which are seen by the EC as necessary to determine the minimum substance for tax purposes, i.e., to decide whether or not these companies are “shell”. Listed companies, entities with at least five full-time employees, and undertakings located in the same member states as their parent companies would be exempt from this reporting requirement.

By 6 April 2022, the EC received many public comments from businesses, tax advisers and academia. The vast majority of them indicates that the EC fails to understand how businesses conduct their activities insofar as ATAD3’ criteria to identify entities that lack economic substance and are misused for tax purposes are too stringent.

During a one day conference “Impact of the ATAD 3 (proposal) on EU and International Tax and Investment Law” organized by IFA Poland, prominent international tax scholars and practitioners will depict the background of the ATAD 3 and thoroughly analyse wide ranging consequences arising from classification as a shell entity.

Notably, our experts will share their views and discuss potential outcomes of the ATAD3 that may contravene primary EU law and international tax and investment law. If you consider that you or your client’s business or investment may be impacted by the ATAD3, our conference appears to be the place to go.

With an in-depth focus on compatibility of the ATAD3 with the existing EU law, tax and investment treaties and modern business practices, the conference seems to be one of the major cross border tax oriented and future looking event in 2022 in Central Europe.

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Agenda of the event

9:00 Registration

Introduction to the event

9:45-10:00

- **Dr. Wojciech Sztuba**, Chair of IFA Poland, Managing Partner at TPA Poland

Part. I. Tax Avoidance via Shell Companies and EU law

10:00-10:45 Abuse through the Use of Shell Companies and Arrangements for Tax Purposes in the European Union

▪ **Dr. Ivan Lazarov**, Senior Researcher at Global Tax Policy Center, Institute for Austrian and International Tax Law

10:45-11:30 The Question of Compatibility of ATAD 3 Proposal with EU Law - CJEU Case Law in Tax Avoidance Cases

▪ **Prof. Dr. Dennis Weber**, Professor of European Tax Law at University of Amsterdam, Director of the ACTL, Of Counsel, Loyens & Loeff

11:30-12:15 Discussion panel | Moderator: **Agnieszka Wnuk**, Partner, Tax Adviser, MDDP

12:15-13:30 Lunch

Part. II. Impact of ATAD 3 Proposal on International Tax Law and International Investment Law

13:30-14:15 Impact of ATAD 3 Proposal on Tax Treaties

▪ **Prof. Dr. Stef van Weeghel**, Professor of International Tax Law at the Law Faculty of the University of Amsterdam, Partner and Global Tax Policy Leader at PwC

14:15-15:00 Impact of ATAD 3 Proposal on Investment Treaties

▪ **Dr. Błażej Kuźniacki**, Assistant Professor of Tax & Technology at University of Amsterdam, Advisor at PwC Global Tax Policy

15:00-15:45 Discussion panel | Moderator: **Michał Nowacki**, Attorney-at-law, Tax Adviser, Partner co-heading tax practice at Wardyński & Partners, Member of the board of Polish Branch of IFA

15:45-16:00 Closing remarks: **Dr. Błażej Kuźniacki**; **Dr. Filip Majdowski**, advisor to the Polish Ministry of Finance on international tax affairs, member of the OECD Steering Group on BEPS 2.0. Project

16:00-16:30 Coffee

Keynote Speakers



Prof. Dennis Weber, Professor of European Corporate Taxation at the Law Faculty of the University of Amsterdam, Director at the Amsterdam Centre for Tax Law, Of Counsel at Loyens & Loeff

He has been working at the UvA for 25 years (15 years as professor) and is founder and director of the Amsterdam Centre of Tax law (ACTL) of the UvA (an UvA Centre of excellence) and one of the founders of the Advanced LLM in International tax law of the Amsterdam Law School. He is a member of the Research Council of the Amsterdam Law school. His teaching and research are mainly focused on the interaction of European law and tax law. He is the founder and director of the CPT-project where research is done to design the building blocks for a tax system for a Cashless, Platform-based and Technology driven Society.

In 2016-2018 he was the initiator of the 'Global Tax Conference Project', a cooperation between four academic institutions. He is one of the founders and member of the board of the Group Research on European and International Taxation (GREIT). He affiliated to Loyens & Loeff as of counsel, where he is involved in numerous proceedings in the field of European tax law in Courts in different EU Member States and before the Court of Justice of the European Union. For 10 years Weber was a deputy judge in one of the high courts in the Netherlands.



Prof. Dr. Stef van Weeghel, Professor of International Tax Law at the Law Faculty of the University of Amsterdam, Partner and Global Tax Policy Leader at PwC

Professor of International Tax Law at the University of Amsterdam, Global Tax Policy Leader at PwC, immediate past-chair of the Permanent Scientific Committee of IFA and current chair of the Board of Trustees of IBFD. Member of the Editorial Board of Intertax and member of the Advisory Board of the Belt and Road Initiative Tax Cooperation Mechanism.

Stef's focus is on tax policy, strategic tax advice and tax controversy. He has extensive experience in cross-border transactions, structuring and dispute resolution. He acts as counsel and as expert witness in tax matters (for taxpayers and for governments) before Dutch and foreign courts and in arbitration pursuant to bilateral investment treaties and in commercial arbitration. Stef authored and co-authored several books and numerous articles on Dutch and international taxation. In 2009/2010 he chaired a government-appointed committee that advised the Dutch government on comprehensive tax reform.

Keynote Speakers



Dr. Ivan Lazarov, Senior Researcher at Global Tax Policy Center, Institute for Austrian and International Tax Law

Ivan was born in Sofia, Bulgaria. He obtained a Master's degree in Law from Sofia University in 2014. Before and following graduation, he worked at a Bulgarian law firm as an associate for more than 3 years.

The main fields of expertise of the firm were European Union law and taxation. In 2016, Ivan completed the LL.M. program in International and European Business Law at KU Leuven (Belgium) with great distinction. There he focused on taxation and financial regulations. After graduating from KU Leuven, he worked as a research associate at the Chair of International Law at Friedrich-Schiller-University Jena (Germany) for a year.

Ivan's expertise and interests are in the areas of European Taxation and measures against tax avoidance. In September 2017, Ivan Lazarov started his doctoral studies under the DIBT program at WU, which he successfully finished in February 2021 with a doctoral thesis on "Anti-Tax-Avoidance in Corporate Taxation under EU Law: The Internal Market Narrative".

He continued his academic career as a Postdoctoral Research Fellow at the IBFD.



Dr. Błażej Kuźniacki, Assistant Professor at the Law Faculty of the University of Amsterdam, Research Assistant Professor at the Law Faculty of the Lazarski University, Advisor at PwC Global Tax Policy and Deputy Director of Tax Controversy and Dispute Resolution at PwC Poland

Błażej is an Assistant Professor at the University of Amsterdam under the umbrella of the interdisciplinary CPT project and a Research Assistant Professor at the Lazarski University (Warsaw, Poland). He is also an Advisor at PwC Global Tax Policy and attorney-at-law (Warsaw Bar Association).

He completed a full time post-doctoral research fellowship at the Singapore Management University (2017-2018) and a full time PhD research program at the Department of Public and International Law at the University of Oslo (2012-2016). He is a member of the International Fiscal Association (IFA) and a member of the International Association for Artificial Intelligence and Law (IAAIL).

Błażej is the author of around 100 publications. He teaches on international tax law, investment tax related disputes and AI and tax law domestically and abroad at various universities and institutions. He also renders advice, second and expert opinions to clients and to other advisors on corporate income tax, EU and tax treaty matters.

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Organization

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

www.ifa.org.pl



Venue

Hotel Novotel Centrum
Conference Room: Irys
ul. Marszałkowska 94/98
00-510 Warszawa



Registration

Participation in the event is free but registration is required. Limited number of places.

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