

Invitation: Register now and [here!](#)

International Tax Conference
(ITC Munich 2024)
“Paving the way beyond BEPS and Pillars”

11th July 10:30 am – 12th July 2:00 pm (CEST)

DAY 1

10:30 – 10:35 Welcome Address

Georg Geberth, Director Global Tax Policy, Siemens AG

10:35 – 11:15 Opening Speeches

Achim Pross, Deputy Director, Center for Tax Policy and Administration, OECD

Wolfgang Schön, Director Max-Planck-Institut (MPI), Munich;
Honorary Professor at Ludwig-Maximilians-University, Munich

11:15 – 12:45 Session 1 on “Pillar 1”

Presentation by **Achim Pross**, Deputy Director, Center for Tax Policy and Administration, OECD

Panel Discussion: Axel Nientimp, Partner WTS (Moderator)

Daniel Fehling, Head of Division International Tax Policy, German Ministry of Finance

Rick Minor, Senior Vice President and International Tax Counsel

Alan McLean, Chair, Tax Committee, *Business at OECD*

Achim Pross, Deputy Director, Center for Tax Policy and Administration, OECD

Wolfgang Schön, Director Max-Planck-Institut (MPI), Munich;
Honorary Professor at Ludwig-Maximilians-University, Munich

Carine Stoffels, Director Global Tax Policy, Spotify

The Inclusive Framework's Task Force on the Digital Economy published a draft of the Multilateral Convention (MLC) for Amount A as well as related materials in October 2023. The discussions are foreseen to be finalized end of June 2024, in order to come to an agreement on the text. On this panel the final result or, if discussions are still ongoing, the current status of the negotiations will be presented. The final report on Amount B has been published by the OECD in February 2024. The aim of Amount B is to simplify and harmonize the application of the arm's length principle for baseline marketing and distribution activities. This panel will discuss both Amount A and Amount B.

12:45 – 14:15 LUNCH

14:15 – 15:45 Session 2 on "Decluttering CIT"

Presentation by **Bob Stack**, Managing Director, Deloitte

Panel Discussion: Laurent Leclercq, Partner Fidal (**Moderator**)

Reinhard Biebel, Head of Unit Corporate Tax Transparency, EU-Commission

Christian Dorenkamp, Global Head of Tax, Deutsche Telekom

Achim Pross, Deputy Director, Center for Tax Policy and Administration, OECD

Tania Saulnier, Deputy Tax Director, Mouvement des Entreprises de France, Medef

Bob Stack, Managing Director, Deloitte

Over the last decades, anti abuse rules have piled up to an enormous admin burden for companies. Policy makers have now realized that this overload of regulations is not only a problem for companies but also for the regulator itself, because the enforcement of tax laws has become extremely complex also for tax administrations. The challenge now is to find ways to reduce and simplify the "tax jungle" without putting at risk the tax revenue for Governments. The OECD has already started last year to think about possible measures and the EU-Commission has announced an initiative to evaluate the Anti-Tax Avoidance Directives until Q3 2025. The question is, if in a post-pillar 2 world the ATAD I & II need to be updated, in particular with regard to anti-hybrid and CFC rules. The panel will discuss possible measures at OECD, EU or national level.

15:45 – 16:15 COFFEE BREAK

16:15 – 18:00 Session 3 on "AI in Taxation"

Presentation by **Juan Mendez**, Technical Project Manager, US Internal Revenue Service

Panel Discussion: Michel Braun, Partner WTS (Moderator)

Christian Kaeser, Chair, Tax Committee, BDI; Global Head of Tax, Siemens

Jonathan Lacey, Director of International Tax Affairs, Microsoft

Paul Marsh, Advisor of FTA Secretariat at the OECD

Benita Mathews, Lecturer in AI and Fintech, University of Surrey

Juan Mendez, Technical Project Manager, US Internal Revenue Service

Jens Schäperclaus, Vice Chair, Institute for Digitalization of Tax Law

AI can certainly be considered to be a game changer in the tax world. It can play a key role for businesses but also for tax administrations, not only for the fight against tax fraud, but above all with the aim of providing a better service to taxpayers and increasing their compliance of tax obligations. In the current era of tax transparency, tax administrations have more and more data, which in many cases are obtained via the taxpayers' reporting obligations that they manage. These obligations have increased substantially and pose a very significant indirect burden on individuals and companies, which governments should "compensate" in some way. This panel will discuss the actual and potential use of AI as well as the necessary preconditions for an efficient use of it for businesses and tax administrations.

19:00 Social event evening at "Seehaus"

DAY 2

9:00 – 10:30 Session 4 on "Tax Certainty"

Presentation by **Sandra Knaepen**, Acting Head of the Tax Administration and VAT division

Panel Discussion: Robin Minjauw, Partner Tiberghien (Moderator)

Reinhard Biebel, Head of Unit Corporate Tax Transparency, EU-Commission

Mariella Caruana, Senior Adviser Taxation, BusinessEurope

John Connors, Chair, Global ICC Commission on Taxation; Senior Tax Counsel, Vodafone

Sandra Knaepen, Acting Head of the Tax Administration and VAT division

Monika Wünnemann, General Secretary, IFA Germany; Head of Tax Department, BDI

For the business community, the integrity of the international tax system is of critical importance. "Legal Certainty" – in a narrow understanding – requires simple and consistent tax rules that are unambiguous and easy to apply. Given that a substantial simplification of tax laws is not foreseeable in the near future, "Tax Certainty" on the other hand can be achieved through the increasing use of other mechanisms such as Cooperative Compliance Programs or Joint Audits. Those Dispute Prevention instruments aim at reaching an agreement, before disputes arise (in contrast to Dispute Resolution instruments). They ensure that companies can get certainty as swiftly as possible on the amount of tax they must pay – and in advance of making business decisions wherever possible.

10:30 – 11:15 COFFEE BREAK

11:15 – 12:55 Session 5 on "Pillar 2"

Presentation by **Félicie Bonnet**, Acting Head of Unit Global Minimum Tax, OECD

Panel Discussion: Gabriele Rautenstrauch, Partner WTS (Moderator)

Jesper Barenfeld, Global Head of Taxes, Volvo

Félicie Bonnet, Acting Head of Unit Global Minimum Tax, OECD

Daniel Fehling, Head of Division International Tax Policy, German Ministry of Finance

Uwe Ihli, Head of Section Corporate Tax Directives, EU-Commission

Andres Báez Moreno, Professor and Senior Researcher, Max-Planck-Institut

Thomas Quatrevalet, Group Head of Tax, Air Liquide

The Global Minimum Tax shapes national and international tax policies and is a major step in international cooperation on the taxation of multinational enterprises. At the same time, it has become increasingly evident, that the complexity of the Global Minimum Tax is an enormous burden for companies. As the Global Minimum Tax comes into effect in many jurisdictions from the beginning of 2024, this panel will discuss its implementation among Inclusive Framework jurisdictions. Among the many practical challenges, only selected issues can be discussed. Another point of discussion will be the perspective of the Global Minimum Tax for the next years and the possible influence it might have on further harmonization of the international tax landscape.

12:55 – 13:00 WRAP UP

13:00 – 14:00 LUNCH

Physical or online participation: 250 Euro excl. VAT (You will receive the pay-