



IFA Suomen Osasto r.y. is a local Branch of the International Fiscal Association (IFA)



UNIVERSITY OF HELSINKI



UNIVERSITY
OF TURKU



Tampere University

IFA Nordic Regional Conference 2019
Tax Challenges of Digitalization and
Recent Trends in the Anti-tax Avoidance Scene
Helsinki
14 – 15 March 2019

The Finnish IFA Branch, with support from the Swedish, Danish and Norwegian IFA Branches, the Law Faculties at the University of Helsinki and University of Turku, the Faculty of Management and Business at the Tampere University and the Transformation of the International Tax System research project¹ organizes a Nordic IFA conference on Tax Challenges of Digitalization and Recent Trends in the Anti-tax Avoidance Scene. The conference will take place in Helsinki, Finland, on 14 and 15 March 2019. It will begin at 12.00 on Thursday 14 March, and close at 12.00 on Friday 15 March, enabling participants from the other Nordic countries to fly in on Thursday morning and fly back Friday afternoon. A social event is planned for Thursday evening.

The conference venue Roschier Building (Kasarmikatu 21) is at the centre of Helsinki. Minna Vennamo will answer any questions regarding the conference at minna.vennamo@fiskars.com / +358 40 353 3576.

You are most welcome!

Marjaana Helminen
Professor
Chair of Finnish IFA Branch

¹ Transformation of the International Tax System is a 4-year research project on international tax law funded by the Academy of Finland and Tampere University. For more information, see project website at research.uta.fi/inttax.

CONFERENCE PROGRAMME

Thursday 14 March 2019

Venue: Roschier Building, Kasarmikatu 21, Helsinki, Jura conference hall

10.30 – 11.50 **Lunch (included in the conference fee)**
Ground floor restaurant of the Roschier Building – please mention “IFA Nordic” to cashier

12.00 – 12.15 **Opening of the conference**
Professor Marjaana Helminen, University of Helsinki, Chair of IFA Finland
Murray Clayson, President of International Fiscal Association

SUBJECT I: TAX CHALLENGES OF DIGITALIZATION

Chair Dr. Martti Nieminen, University Lecturer, Tampere University (Finland)

12.15 – 12.45 **Taxation of the digital economy – from BEPS to broader tax challenges**
Dr. Martti Nieminen, University Lecturer, Tampere University (Finland)

12.45 – 13.30 **Redistribution of taxing rights in the digital economy**
Professor Dr. Betty Andrade Rodríguez, Andrés Bello Catholic University,
Senior Research Associate at IBFD (Venezuela, Netherlands)

Short break

13.45 – 14.30 **Taxing the Digital Economy... Seriously**
Professor Yariv Brauner, University of Florida (United States)

14.30 – 15.00 **A Nordic perspective on the taxation of digital business**
Timo Ohvo, Tax Manager, Nokia (Finland)

15.00 – 15.45 **Panel discussion on tax issues arising in the context of the digital economy**

Moderator: Dr. Martti Nieminen (Finland)

Panelists:

Prof. Betty Andrade Rodríguez (Venezuela, Netherlands)

Prof. Yariv Brauner (United States)

Timo Ohvo, Tax Manager, Nokia (Finland)

15.45 – 16.15 *Coffee break*

SUBJECT II: RECENT TRENDS IN THE ANTI-TAX AVOIDANCE SCENE

Chair Professor Marjaana Helminen, University of Helsinki (Finland)

16.15 – 17.00 **Beneficial ownership concept and the recent ECJ cases**
Arne Møllin Ottosen, Partner, Kromann Reumert (Denmark)

- 17.00 – 17.30** **The Norwegian GAAR: Selected topics – Subjective vs. objective motive-test; foreign tax benefits as business purpose; object and purpose of which rule?**
Dr. Andreas Bullen, Partner, Wiersholm, Chair of IFA Norway (Norway)
- 17.30 – 18.00** **Interest Limitation Provisions: The Swedish example**
Associate Professor Jérôme Monsenego, Stockholm University, Chair of IFA Sweden (Sweden)
- 20.00 –** **Dinner (included in the conference fee)**
Restaurant Lasipalatsi, Mannerheimintie 22-24, 2nd floor

Friday 15 March 2019

Venue: Roschier Building, Kasarmikatu 21, Helsinki, Jura conference hall

SUBJECT II CONTINUES

Chair Associate Professor Jérôme Monsenego, Stockholm University (Sweden)

9.00 – 9.45 **Mismatches in EU Tax Law**
Professor Cécile Brokelind, Lund University (Sweden)

9.45 – 10.30 **ATAD: From Abuse to Base Erosion, How did we get there?**
Professor Emeritus Frans Vanistendael, KULeuven (Belgium)

10.30 – 11.00 *Coffee break*

11.00 – 12.00 **Panel discussion on recent trends in the anti-tax avoidance scene**

Moderator: Associate Professor Jérôme Monsenego, Stockholm University (Sweden)

Panelists:

Arne Møllin Ottosen, Partner, Kromann Reumert (Denmark)

Dr. Andreas Bullen, Partner, Wiershom (Norway)

Prof. Cécile Brokelind, Lund University (Sweden)

Prof. Emer. Frans Vanistendael, KULeuven (Belgium)

12.00 **Closing of the conference**
Professor Marjaana Helminen, University of Helsinki, Chair of IFA Finland

12.00 – **Possibility to visit Museum of Contemporary Art Kiasma (included in the conference fee)**
Mannerheiminaukio 2 – Please mention your name and participation in the IFA Nordic Conference at the desk upon arrival