



The 15th GREIT Annual Conference

September 17-18, 2020

***Nexus and Jurisdiction
in International and EU Tax law***

The 15th GREIT Annual Conference

Host organization: Faculty of Law and Criminology,
UCLouvain (CRIDES),

Prof. Edoardo Traversa

Venue: Online conference

Invitation

It is our pleasure to announce that the Group for Research on European and International Taxation (GREIT) will hold its next Conference online on the 17 and 18 September 2020. The topic of this event will be Nexus and Jurisdiction in International and EU Tax law and it will be hosted online by the *Research Center on Law, Economy and Society* (CRIDES) of UCLouvain.

The purpose of this conference is to investigate the foundations of the jurisdiction to tax and the forms of the nexus requirements in International and EU tax law. Special attention will be devoted to the need to adapt those concepts to the economic and social developments induced by globalization and digitalization. The conference will also offer the opportunity to engage in a dialogue with specialists of other fields of law, in particular international law as well as officials from international/EU organizations.

The conference is organized around two sessions. The Thursday afternoon session will focus on international (tax) law, with a discussion of the legitimacy and effectiveness of the traditional nexus criteria of residence, source, permanent establishment, citizenship in the light of recent OECD initiatives and their impact of double taxation conventions.

The Friday morning session will address specific issues arising in European Union Law, such the interaction between Member States' jurisdiction to tax and EU harmonization, including pending proposals on digital taxation, the implementation of BEPS recommendations in the EU Internal market, and the importance of nexus for reform of the EU own resources system.



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The number of participants is limited and therefore we kindly ask you to register at the latest on September 10, 2020, by filling this [Registration form](#). More information on GREIT is available at <http://www.greit-tax.eu/>

The cost for participation is 100€. Participants with an academic background are granted a waiver. For practical information, please do not hesitate to contact Corinne Burgos (corinne.burgos@uclouvain.be) with copy to Elena Masegla (elena.masegla@uclouvain.be) or Professor Edoardo Traversa (edoardo.traversa@uclouvain.be)

Welcome to Louvain-la-Neuve!

Edoardo Traversa, for GREIT and

Cécile Brokelind, Ana Paula Dourado, Dennis Weber, Pasquale Pistone





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Thursday 17th
September 2020

DAY ONE

Speakers/Notes

14.00-14.30	Introduction	Juliane Kokott, <i>Advocate General, Court of Justice of the European Union</i>
14.30-18.00	<i>Afternoon Session – Nexus and Jurisdiction in International (tax) law</i>	
14.30-15.30	Nexus and jurisdiction: the nature of the tax nexus requirement	Philip Baker, <i>QC, University of Oxford</i>
	Comments from a public international law perspective Open Discussion	Pierre d’Argent <i>UCLouvain</i>
15.30-15.45	<i>Break</i>	
15.45-17.15	Tax nexus and non-resident companies	Stjepan Gadžo, <i>University of Rijeka</i>
	Nexus, Digitalization and Democracy	Ana Paula Dourado, <i>University of Lisbon</i>
	Nexus, residence and citizenship Open Discussion	Ruth Mason, <i>University of Virginia</i>
17.15-17.30	<i>Break</i>	
17.30-18.30	Open Roundtable “Nexus and developing countries : the impact of OECD Pillar I and II”	Introduction : Irma Mosquera, <i>Leiden University</i> Esperanza Buitrago Diaz, <i>Maastricht University</i> Michael Lennard, <i>United Nations</i>



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Friday 18th
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DAY TWO

Speakers/Notes

9.00-12.30

***Morning Session - Tax nexus
and European Union law***

9.00-10.30

Nexus and Jurisdiction : a private
international law perspective

Pietro Franzina,
*Catholic University
Milan*

Multiplication of nexus
requirements in EU tax law after
BEPS and ATAD: consequences
for the Internal market

Pasquale Pistone,
*University of
Salerno/IBFD/WU
Wien*

EU direct Harmonization of tax
nexus: lessons from past
experiences

Cécile Brokelind,
Lund University

Open discussion

10.30-10.45

Break

10.45-11.30

Tax nexus and reform of the EU
own resources system
Comments from a VAT and
Customs perspective

Edoardo Traversa,
UCLouvain
Marya Senyk,
Lund University
Elena Masegla,
UCLouvain

Open Discussion

11.30-12.30

Conclusive Roundtable “Tax
nexus and digitalization”

Richard Lyal,
*Formerly EU
Commission*
Ioanna Mitroyanni,
EU Commission
Jérôme Monsenego,
Stockholm University

Open Discussion



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Conclusion

Melchior Wathelet,
*former First Advocate
General, Court of
Justice of the
European Union*