CONFERENCE ON
CORPORATE TAX BASE: TOWARDS A EUROPEAN NEW DEAL?

INVITATION AND PRESENTATION

Organizer
University of Turin, Department of Management

Scientific Committee
Prof. Marco Barassi, Prof. Gianluigi Bizioli, Prof. Mario Grandinetti, Prof. Claudio Sacchetto, Prof. Giuseppe Vanz, Prof. Alessandro Vicini Ronchetti

Conference Venue
University of Turin, Department of Management
Corso Unione Sovietica 218-bis, Turin
Albergo dell’Agenzia, Campus University of Gastronomic Sciences
Via Fossano 21, Pollenzo (Cuneo)

The aim of this conference is to analyse and discuss the recent developments related to the concept of corporate tax base in an international and interdisciplinary perspective.

In the last years the issue of the corporate tax base has been subject to several changes, which involved both law (especially company and tax law) and financial accounting. In particular, the application of the IAS/IFRS and the implementation of the relevant EU Directive in 2016 deeply affected the notion of corporate tax base in each country’s tax system.

In this conference, distinguished academics from all over the world will deal with such issues according to a double standpoint, i.e. not only in the traditional form of the seminary, but also with a “co-operative approach”, by means of the creation of a network of academics, leading professionals and researchers.

The conference will take place on May 5, 2017 (afternoon) and May 6. The participation fee for the conference is EUR 1,000.00, though waivers for professors and members of academic institutions are available. The fee includes hotel accommodations, transports among Turin and Pollenzo, and social events connected to the conference, i.e. lunch, gala dinner, coffee breaks.

For further information please contact Prof. Mario Grandinetti (taxlab.management@unito.it)

http://www.atax.unito.it/conference
https://www.linkedin.com/groups/12034178

Under the auspices of

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Associazione fra le società Italiane per azioni
Welcome addresses
Prof. Valter Cantino, Director, Department of Management, University of Turin
Prof. Fabrizio Amatucci, University of Naples, AIPDT Secretary

Plenary session (open)
Friday, May 5, 2017

Department of Management – University of Turin
Room Aula Magna
Corso Unione Sovietica 218/bis - Turin

14.30 – 17.30
Presentation of the research: Prof. Mario Grandinetti, University of Turin
Chair: Prof. Augusto Fantozzi, University “Giustino Fortunato”

From IAS/IFRS to European Directive 2013/34. And now?
Prof. Peter Essers, University of Tilburg
The Italian perspective
Prof. Giuseppe Tinelli, Roma Tre University

Discussants:
Prof. Steven J. Willis, University of Florida
The determination of the CIT base: US approach
Prof. Victor Polizelli, IBDT - University of São Paulo
The Brazilian perspective on the determination of CIT base

Final remarks: Prof. Augusto Fantozzi, University “Giustino Fortunato”

Saturday, May 6, 2017 (closed)

Albergo dell’Agenzia, Campus Università di Scienze Gastronomiche Pollenzo
Via Fossano, 21 - Pollenzo

Corporate Tax Base. The implementation of the general principles

General perspective
9.00 – 10.30
Session 1: The Commercial law approach and the relationship with tax law
Chair: Prof. Maria Cecilia Fregni, University of Modena and Reggio Emilia

Discussant: Prof. Ronald Russo, University of Tilburg, Tax Assurance: differences between SMEs and MNEs.

Session 2: The nexus between financial accounting and taxation
Chair: Prof. Valter Cantino, University of Turin
Keynote speaker: Prof. Donatella Busso, University of Turin, Convergence and divergence between IAS/IFRS and EU directive perspective: where are we going?
Discussant: Prof. Nicola Sartori, University of Milano Bicocca, Corporate governance and taxation.

10.30 – 11.00 Coffee break
11.00 – 13.00
Session 3: General Principles in Tax Law
Chair: Prof. Eugenio della Valle, La Sapienza University of Rome
Formal versus material dependence
Keynote speaker: Steven Peeters, University of Leuven, Formal and material dependence: state of art and theoretical justifications.
Discussants: Tim-Niklas Zimmer, Heidelberg University, The German perspective; Dr. Renaud Jaune, Sorbonne University of Paris, The French perspective; Prof. Concetta Ricci, LUM University of Casamassima, The Italian perspective; Prof. Marco Versiglioni, University of Perugia, New trend: “the cash method”.

Session 4: General principles regarding deductible expenses
Chair: Prof. Fabrizio Amatucci, University of Naples
Keynote speaker: Prof. Andrés Baez Moreno, Carlos III University of Madrid, Corporate taxation: the concept of net income and the principle of ability to pay. New perspectives?
Discussants: Prof. Alessandro Vicini Ronchetti, University of Turin, Deductible expenses and CC(C)TB; Prof. Begona Perez Bernabeu, University of Alicante, R&D expenses and CC(C)TB.

13.00 – 14.00 Lunch
Afternoon
Focus: tax treatment of debt
14.00 – 15.00
Session 5: Limitation in the deduction of interest under national models
Chair: Prof. G. Zizzo, LIUC University of Castellanza
Keynote speakers: Leopoldo Parada, Max Planck Institute for Tax Law, Munich, The German “interest barrier”: constitutional issues; Prof. Harm Van den Broek, Radboud University Nijmegen, Limitation on interests deduction in the Netherlands.
**Discussants:** Prof. Nina Aguiar, University of Braganca, The Portuguese perspective; Prof. Giuseppe Vanz, University of Turin, The Italian perspective; Prof. Marco Barassi, University of Bergamo, Comparative aspects.

**15.00 – 16.00**

**Session 6: Deduction of interest in the international context**

**Chair:** Prof. Gerard Meussen, Radboud University Nijmegen  
**Keynote speaker:** Dr. Peter Hongler, University of Zurich, Interest limitation clause and BEPS policy.  
**Discussants:** Prof. Marco Greggi, University of Ferrara, Interest limitation clause and CFC legislations; Dr. Federica Pitrone, Intesa San Paolo, Interest limitation clause and financial sector.

**16.00 – 16.30 Break**

**16.30 – 17.30**

**Session 7: Deduction of interest in the European perspective**

**Chair:** Prof. Peter Essers, University of Tilburg  
**Keynote speaker:** Prof. Alexandre Maitrot de la Motte, University of Paris Est Créteil, Anti Tax Avoidance Directive (ATAD) and the interest limitation clause.  
**Discussants:** Prof. Gianluigi Bizioli, University of Bergamo, Anti Tax Avoidance Directive (ATAD) and fundamental freedoms; Dr. Francesco Cannas, Vienna University of Economics and Business (WU), Interest limitation clause and CC(C)TB.

**17.30 – 17.45 Debate**

**17.45 – 18.00 Conclusions:** Prof. Claudio Sacchetto, University of Turin

During the conference the book, Corporate Tax Base in the Light of IAS/IFRS and EU Directive 2013/34, edited by Mario Grandinetti, will be presented.