



UNIVERSITÀ DEGLI STUDI DI TORINO

DM DIPARTIMENTO
DI MANAGEMENT



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Laboratorio
di Fiscalità
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aTAX International Conference Turin 2017

CORPORATE TAX BASE: TOWARDS A EUROPEAN NEW DEAL?

aTAX International Conference Turin

5 - 6 May 2017

Turin - Pollenzo



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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

AIPDT

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PROGRAMME

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

Keynote speaker: Prof. Giovanni Strampelli, Bocconi University of Milan, *The evolution of the financial statements in the IAS/IFRS and EU directive.*

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

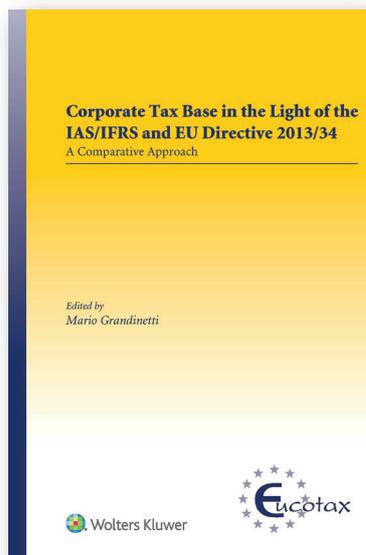
Chair: Prof. Peter Essers, *University of Tilburg*

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.

