



Institute for Austrian and
International Tax Law Vienna



Universiteit Leiden



UPPSALA
UNIVERSITET



Stockholm
University

Invitation to two doctoral seminars in Sweden on 27-28 August (transfer pricing) and 29-30 August (comparative tax law) 2018

The law faculties at Stockholm University and Uppsala University are organizing two doctoral seminars in tax law, on transfer pricing (Stockholm, 27-28 August 2018) and comparative tax law (Uppsala, 29-30 August 2018). The programs of the two seminars are found below. The seminars are part of a series of doctoral courses organized by Leiden University, Uppsala University and WU Vienna, which Stockholm University will join in 2018.

Qualifying candidates are welcome to attend either one, or both of the seminars. It takes 40 minutes by train to travel between Stockholm and Uppsala, and Arlanda airport is conveniently located close to the two cities. Between the seminars, an event organized by the Swedish branch of the International Fiscal Association will take place in Stockholm on the evening of August 28, 2018, which participants to either seminar are most welcome to attend. This event will be free of charge. After the IFA seminar, free transportation to Uppsala will be available for participants in the comparative tax law seminar.

Welcome to Sweden in late August 2018!

Katia Cejie and Jérôme Monsenego

Invitation to a doctoral seminar on transfer pricing: material and methodological issues

Presentation and objectives

The Law Faculty at Stockholm University organises on 27 and 28 August 2018 a seminar open to PhD candidates who are writing a doctoral thesis in international taxation. The seminar is dedicated to transfer pricing and closely related issues. Transfer pricing is a peculiar area of tax law which, beyond the material aspects, raises difficult questions of method for the researchers involved in this field. Additional complexity arises also as a consequence of the examination of transfer pricing principles and rulings in the light of the EU rules on State aid.

Together with prominent experts, participants will be able to exchange their views and learn from each other on various material and methodological issues. The seminar comprises a combination of presentations from the tutors, the participants, and workshops in small groups. Through discussions with the tutors and exchanges of experiences among the participants, the

seminar will give doctoral candidates an opportunity to deepen their knowledge and broaden their network.

The seminar is free of charge and is financially supported by the research foundations *TOR/Skattenytt* as well as *Stiftelsen av den 28 oktober 1982*. However, the number of places is limited. Participants pay for their own travel and accommodation costs. Qualifying candidates may choose to attend only this seminar, without attending the comparative tax law seminar in Uppsala.

Preliminary programme

Day 1: 27 August 2018 – Methodological issues

9:00-9:30 Welcome and short presentation of each participant (Monsenego)

9:30-10:15 Experience of writing a doctoral thesis in transfer pricing (Cottani), discussion

10:15-10:45 Methodological questions raised by the application of the EU State aid rules to the arm's length principle, transfer pricing safe harbours and systems of formula apportionment (Monsenego), discussion

10:45-11:15 Coffee break

11:15-12:15 Research across legal disciplines – international tax as part of international economic law (Brauner), discussion

12:15-13:45 Lunch

13:45-14:30 Experience of examining a doctoral thesis in transfer pricing, and methodological expectations (Brokelind), discussion

14:30-15:45 Presentations from the participants on the methodological issues encountered in their research, discussion

15:45-16:15 Coffee break

16:15-17:30 Presentations from the participants on the methodological issues encountered in their research, discussion

17:30 End of the seminar, information on the dinner

19:00 - Dinner

Day 2: 28 August 2018 – Material issues

9:00-9:15 Welcome back and short summary of the key takeaways from day 1 (Monsenego)

9:15-10:00 State aid and transfer pricing (Monsenego), discussion

10:00-10:45 The UN update of the transfer pricing manual (Cottani), discussion

10:45-11:15 Coffee break

11:15-11:45 The transfer pricing aspects of risks (Edesten), discussion

11:45-12:15 The transfer pricing aspects of intangibles (Brauner), discussion

12:15-13:45 Lunch

13:45-13:50 Instructions for the afternoon

13:50-15:00 Workshops and discussions in small groups (groups per topic, tutors rotate)

15:00-15:30 Coffee break

15:30-16:30 Workshops and discussions in small groups (tutors rotate)

16:30-17:00 Back together, conclusions from the workshops, end of the seminar

18:30: optional event organized by IFA Sweden on an international tax topic (in English, free of charge). At the end of the IFA event, free transportation to Uppsala will be available for participants in the comparative tax law seminar.

Presentation of the tutors:

Yariv Brauner is the Hugh Culverhouse Eminent Scholar Chair in Taxation and a Professor of Law at the Levin College of Law at the University of Florida. He joined the Florida faculty in 2006, after teaching at NYU, Northwestern and ASU. He has been a Visiting Professor or a guest speaker in various universities in the U.S. and abroad. He is an author of several articles published in professional journals and law reviews, and a co-author of U.S. International Taxation – Cases and Materials (with Reuven S. Avi-Yonah and Diane M. Ring), now in its 3rd. ed.

Cécile Brokelind is Professor of Business Law at the Department of Business Law, School of Economics and Management, Lund University. She is an active researcher on EU tax law focusing on cross-border mobility issues, tax incentives, protectionism of tax bases used to finance welfare, and their compatibility with EU law or OECD rules. She is one of the founders of the GREIT network and contributes annually to the GREIT annual conference and summer school. She is in charge of a Master's programme in EU and international tax law in cooperation with the Law Faculty, Lund University.

Giammarco Cottani is a partner at Ludovici Piccone & Partners where he coordinates the transfer pricing practice. Until August 2015, he acted as Advisor on International Tax to the Central Assessment Director of Italy Revenue Agency. He previously worked as a Transfer Pricing Advisor in the Tax Treaty and Transfer Pricing Unit of the OECD. Giammarco currently

serves as a Member of the Sub-Committee Group of the United Nations in charge of the draft of the Practical Manual on Transfer Pricing for Developing Countries.

Åsa Edesten (to be confirmed) is the Global Head of Tax for the EF Education First Group and is based in Zürich, Switzerland. She is responsible for all the group's tax issues worldwide, and is working with a great diversity of countries on a daily basis. She was previously in charge of BDO's transfer pricing department, and worked before that as a legal advisor at the Swedish Ministry of Finance, where she was involved in MAPs and APAs, and represented Sweden at the OECD and the European Union.

Jérôme Monsenego is Associate Professor of International Tax Law at Stockholm University, and a member of the Stockholm Centre for Commercial Law. He obtained his PhD *summa cum laude* in 2011. He has published a book on transfer pricing (*Introduction to Transfer Pricing*, Kluwer 2015), and has a forthcoming book on State aid applied to the taxation of multinational enterprises (*Selectivity in State Aid Law and the Methods for the Allocation of the Corporate Tax Base*, Kluwer 2018). He has previously worked at PwC in Paris and in Stockholm.

To apply to the seminar, please send by 15 May 2018 the following information to jerome.monsenego@juridicum.su.se: your name, university, e-mail address, core issue of your dissertation, when you started and expect to finish your project, as well as the name, university and e-mail address of your supervisor.

Invitation to a doctoral seminar on Comparative Tax Law Methodology

Presentation and objectives

Doctoral candidates and PhD-candidates in tax law are cordially invited to attend a seminar on comparative tax law research and methodology at Uppsala University. The course aims at giving knowledge regarding comparative law methodology on research in tax law. Comparative tax law methodology is discussed from different perspectives, such as common law-, international-, EU law-, direct tax law-, indirect tax law perspectives - to mention a few. During the seminar time will be dedicated to discuss methodological issues in the student's dissertations with professors. The seminar will also be a great opportunity to build networks among the students.

The students will prepare assignments to be handed in before the course. To apply for the seminar, please send in the application form enclosed in this document no later than June 11, 2018. A notice of acceptance will be given on June 15th. The assignments will be distributed when accepted to the course.

The seminar is financially supported by Uppsala Center for Tax Law and is free of charge. Qualifying candidates may choose to attend only this seminar, without attending the transfer pricing seminar in Stockholm.

Preliminary programme

Tuesday 28th of August

18:30 Optional event organized by IFA Sweden on an international tax topic (in English, free of charge), followed by bus transport to Uppsala.

Wednesday 29th of August

PART I INTRODUCTION TO THE SEMINAR AND TO COMPARATIVE METHODOLOGY

9:00 – 9:30 Introduction, Associate Prof. Katia Cejie and Prof. Bertil Wiman, Uppsala University and Uppsala Center for Tax Law

9:30-10:30 Introduction to comparative legal method(s?), Prof. Birke Häcker, Oxford University

10:30-11:00 Traditional Swedish fika (coffee break)

11:00-12:00 Cont' Introduction to comparative legal method(s?), Prof. Birke Häcker, Oxford University

12:00-12:30 Discussion and comments on comparative method from a tax law point of view, Prof. Bertil Wiman, Uppsala University

12:30-14:00 Lunch

PART II FOREIGN JURISDICTIONS, INTERNATIONAL TAXATION AND EU TAX LAW

14:00-15:15 Comparative tax law and common law jurisdictions (US) followed by discussions, Prof. Yariv Brauner, University of Florida

15:15-15:45 Coffee break

15:45-16:45 Experiences of comparative tax law research involving the study of EU tax law (& discussions), Associate Prof. Jérôme Monsenego, Stockholm University

16:45-17:00 Concluding comments from day 1, Associate Prof. Katia Cejie

18:00-21:00 Food and drinks at one of Uppsala's Student Clubs

Thursday 30th August

9:00-9:15 Welcome back!, Associate Prof. Katia Cejie

9:15-10:15 Experiences of comparative tax law research in developing international tax law (OECD) with references to the MLI (& discussions), *TBA*

10:15-10:30 Coffee break

PART III TAX LAW RESEARCH

10:30-11:45 Comparative tax law research and indirect tax (& discussion), Prof. Eleonor Kristoffersson, Örebro University and Associate Prof. Pernilla Rendahl, Gothenburg University

11:45-12:45 Comparative tax law research and direct tax (& discussion), Prof. Bertil Wiman, Uppsala University

12:45-14:00 Lunch break

14:00 – 16:00 Workshop & coffee

Participants will discuss their own specific thesis-related comparative tax law issues in smaller groups with professors.

16:00-17:00 Sources of comparative tax law & concluding comments , Associate professor, Katia Cejie, Uppsala University

To apply

Please fill in the form on the next side and e-mail it to Katia.cejie@jur.uu.se, **no later than June 11th, 2018.**



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APPLICATION FORM

Seminar on
Comparative Tax Law for
Doctoral candidates and PhD students
28-30 August 2018
Uppsala Center for Tax Law*

**Please e-mail this form to katia.cejie@jur.uu.se
by 11 June 2018**

<i>Doctoral Candidate</i>
Name:
Address:
Phone:
Fax:
E-mail:
University:
Core issue of your dissertation:
When did you start your doctoral research? When do you expect to complete your dissertation?

<i>Supervisor</i>
Name:
University:
Email:
Phone:

If accepted by the organizing board, the undersigned confirms his/her obligation to participate in the seminar.

Date:

Signature:.....

Accommodation and board

The venue is the Law Faculty of Uppsala University. It is located in the city centre of Uppsala.

There are several hotels in the city centre of Uppsala. The one nearest the Faculty is the Uppsala CityStay Hotel. It is located only 100 meters from the Law Faculty.

All meals for all participants are included.

Airports

Stockholm - Arlanda airport: 50 min by bus or 20 min by train to Uppsala. Most airlines fly to this airport.

Bromma airport: 20 min by bus to Stockholm city, and then 40 min by train to Uppsala.

Stockholm Skavsta airport: 80 min by bus to Stockholm city and then 40 min train to Uppsala.