



IFA Nordic Regional Conference 2017

International Tax Dispute Resolution. Challenges for the Nordic Countries

**Uppsala University
18 – 19 May 2017**

The Swedish and Finnish IFA Branches, with support from the Danish and Norwegian IFA Branches, together with the Faculty of Law at Uppsala University, and with the support of the Uppsala Centre for Tax Law (*Stiftelsen Centrum för Skatterätt*)¹ organizes a Nordic IFA conference on dispute resolution. The conference will take place in Uppsala, Sweden, on 18 and 19 May 2017. It will begin after lunch at 12.30 on Thursday 18 May, and close before lunch at 12.00 on Friday 19 May, enabling participants from the other Nordic countries to fly in on Thursday morning and fly back Friday afternoon. A social event is planned for the evening.

Even before BEPS, tax disputes between countries have increased substantially, both in total numbers and also by being more and more complex, mostly taking the form of mutual agreement procedures. At least initially, the changes to international tax law following BEPS and the reactions by many countries are expected to give rise to more disputes. BEPS action 14 contains a discussion on dispute resolution and also suggestions for improving these mechanisms. The established method to solve disputes is the mutual agreement procedure under Article 25 of the OECD Model Tax Convention. Arbitration is yet not too common in the tax treaty area, but the EU Member States are parties to the EU Arbitration Convention. Recently, the EU Commission has also launched a proposal for a council directive on Double Taxation Dispute Resolution Mechanisms in the European Union. It is now being discussed in Council.

There are many developments in this area. Many companies and individuals operate cross-border in the Nordic region, which creates a number of tax conflicts. If one also considers that not all Nordic countries are members of the EU, and that there are diverging opinions on e.g. arbitration clauses in tax treaties, we think this is an area well worth devoting a Nordic IFA conference.

We have invited a number of experts from various fields to give their views on the topic of international tax dispute resolution and the challenges for the Nordic countries. The conference will take place at Uppsala University between 18 – 19 May. Uppsala is located just 20 minutes by train north of Stockholm Arlanda Airport.

¹ Uppsala Centre for Tax Law is a research foundation supported by **Deloitte, EY, KPMG, Mannheimer Swartling, PwC, Skeppsbron Skatt** (Taxand) and **Svalner**.

The seminar fee is 700 Swedish crowns. YIN-members under the age of 30 and law students participate free of charge. Please note that although the fee is waived for YIN-members under the age of 30 and active law students, we will charge half a seminar fee (350 Swedish crowns) in case of registration and no-show at the conference. Register at www.skatterattsligtforum.se or by sending in the attached registration sheet to [uppsala2017@skatterattsligtforum.se](mailto: uppsala2017@skatterattsligtforum.se).

Registration is open until 10 May.

You are most welcome!

Bertil Wiman
Professor
Swedish IFA Branch

Marjaana Helminen
Professor
Finnish IFA Branch

CONFERENCE PROGRAMME

18 May 2017

Venue: Hörsal 4, Ekonomikum, Uppsala University, Kyrkogårdsgatan 10, Uppsala

- 12.30 – 12.45 **Opening of the conference**
Prof. Bertil Wiman, Prof. Marjaana Helminen and Prof. Stef van Weeghel,
Chairman, IFA Permanent Scientific Committee (PSC)
- Chair** Professor Bertil Wiman
- 12.45 – 13.15 **Mutual agreement procedure**
Roland Gustavsson, Swedish Tax Agency and Tax Director at the Office of
Competent Authority
- 13.15 – 14.00 **The Arbitration Convention**
Harm Mark Pit, OECD Advisor to the FTA MAP Forum and author of the
thesis EU Arbitration Convention (diss. January 2017)
- Short break
- Chair** Professor Mattias Dahlberg, Dean of Law Faculty
- 14.10 – 14.50 **Arbitration and the multilateral instrument**
Ingela Willfors, Ministry of Finance, Sweden and i.a. Chair of the Sub-Group
on Arbitration OECD/CFA
- 14.50 – 15.20 **Dispute resolutions from a business perspective**
Claes Hammarstedt, Senior Advisor International Tax Policy, Confederation of
Swedish Enterprise
- 15.20 – 15.50 *Coffee break*
- Chair** Antero Toivainen, Director for International Tax Affairs, Ministry of Finance,
Finland
- 15.50 – 16.20 **The United Nations work on dispute resolution**
Stig Sollund, Ministry of Finance, Norway, and a member of the UN
Committee of Experts on International Cooperation in Tax Matters
- 16.20 – 16.50 **The proposed EU directive**
Associate Professor Jérôme Monsenego, Uppsala University
- 16.50 – 17.20 **The work within EESC and the views expressed in the European
Parliament on the EU proposal**
Associate Professor Krister Andersson, Member of the European Economic and
Social Committee (EESC) and its Rapporteur on the EU proposal

- 17.20 – 18.00 General discussion and comments by Mattias Dahlberg and Antero Toivainen, from other panellists and the audience
- 18.00 – 19.15 Drinks at Västgöta Nation (student club). Dress code: Casual.
- 19.15 Bus transport from Västgöta Nation
- 19.30 Buffet dinner at Eklundshof, Eklundshovsvägen 7, Uppsala (close to the old regiment). There will be no bus provided back, but it is a nice 15–20-minute walk back to the city center along the river (put on comfortable shoes). There are also city buses and taxis available.

19 May 2017

Venue: Hörsal 4, Ekonomikum, Uppsala University, Kyrkogårdsgatan 10 Uppsala

- 09.00 – 9.30 **The MAP GAP: using Supplementary Dispute Resolution and Non-Binding Dispute Resolution techniques to assist international tax dispute resolution and complement MAP**
Peter Nias, tax barrister with Pump Court Tax Chambers in London advising on the use of non-binding dispute resolution procedures, e.g. mediation and facilitation, in domestic and international tax disputes.
- 9.30-10.30 **Panel discussion on issues arising in the dispute resolution context for the Nordic Countries**
Moderator: Prof. Marjaana Helminen
Panelists:
Mikael Hall, EY Sweden
Yvonne Bertlin, CFO and Director of Tax, AstraZeneca
Stig Sollund, Ministry of Finance, Norway
Sami Laaksonen, Delegated Competent Authority, Transfer Pricing Finland
Ingela Willfors, Ministry of Finance, Sweden
Harm Mark Pit, OECD Advisor to the FTA MAP Forum
- 10.30 – 11.00 *Coffee break*
- 11.00 – 12.00 **Panel discussion continued**
- 12.00 **Closing of the conference**
Prof. Bertil Wiman and Prof. Marjaana Helminen

Please note that there is no lunch provided at the conference. However, at the venue there is a lunch restaurant for staff and students.

REGISTRATION

1. Register at www.skatterattsligtforum.se or
 2. Send the registration sheet below to uppsala2017@skatterattsligtforum.se
- The registration is open until 10 May.**

YIN-member under the age of 30 or law student

Name:

:

Company/organisation/university:

Billing address:

Phone:

Email:

Address:

Getting to Uppsala:

From Stockholm Arlanda Airport

By train: Trains depart regularly from Arlanda SkyCity between terminals 4 and 5. The trip from Arlanda to Uppsala takes approximately 20 minutes.

www.sl.se or www.ul.se

By bus: UL Bus 801 to Uppsala departs from terminals 2-3, 4 and 5 twice per hour and takes approximately 40 minutes. www.ul.se

Taxis should preferably be pre-ordered at +46 18 100000 (Uppsala Taxi). Price 547 SEK and then the driver meet you with a sign displaying your name as soon as you get out of the customs area.

From Stockholm Central Station

Trains depart regularly from Stockholm Central Station and the trip takes approximately 40 minutes.

Regional trains – www.sj.se

Commuter trains – www.sl.se

The conference will take place at Ekonomikum, Uppsala University, Kyrkogårdsgatan 10 Uppsala, a healthy 25-minute walk from Uppsala Central Station.



List of hotels in Uppsala (hotels listed with increasing prices):

City Stay

Trädgårdsgatan 5A, Uppsala

Phone: +46 (0) 18-12 10 00

www.citystayuppsala.se

Best Western Hotel Svava

Bangårdsgatan 24, Uppsala

Phonenumber: +46 (0) 18-13 00 30

www.hotelsvava.se

Akademihotellet

Övre Slottsgatan 5, Uppsala

Phone: +46 (0) 18-15 51 90

www.akademihotellet.se

Elite Hotel Academia

Bäverns Gränd 17, Uppsala

Phone: +46 (0) 18-780 99 00

www.elite.se/sv/hotell/uppsala/hotel-academia

Scandic Uplandia

Dragarbrunnsgatan 32, Uppsala

Phone: +46 (0) 18-495 26 00

www.scandichotels.se/uplandia

Grand Hotell Hörnan

Barngårdsgatan 1, Uppsala

Phone: +46 (0) 18-13 93 80

www.grandhotellhornan.com

Clarion Hotel Gillet

Dragarbrunnsgatan 23, Uppsala

Phone: +46 (0) 18-68 18 00

www.nordicchoicehotels.se/clarion/clarion-hotel-gillet/

Villa Anna

Odinslund 3, Uppsala

Phone: +46 (0) 18-580 20 00

www.villaanna.se