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The 15th GREIT Annual Conference

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**September 17-18, 2020**

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# ***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

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### **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 public and private 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 Elena Masegla ([elena.masseglia@uclouvain.be](mailto:elena.masseglia@uclouvain.be)) or Professor Edoardo Traversa ([edoardo.traversa@uclouvain.be](mailto: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 17<sup>th</sup>  
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	<b><i>Afternoon Session – Nexus and Jurisdiction in International (tax) law</i></b>	
14.30-15.30	Nexus and jurisdiction: the nature of the tax nexus requirement	Philip Baker, <i>QC, University of Oxford</i>
	<i>Comments from a public international law perspective</i> Open Discussion	Pierre d’Argent <i>UCLouvain</i>
15.30-15.45	<b><i>Break</i></b>	
15.45-17.15	Nexus, residence and citizenship	Ruth Mason, <i>University of Virginia</i>
	Nexus, Digitalization and Democracy	Ana Paula Dourado, <i>University of Lisbon</i>
	Tax nexus and non-resident companies	Stjepan Gadžo, <i>University of Rijeka</i>
	Open Discussion	
17.15-17.30	<b><i>Break</i></b>	
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>
		Michael Lennard, <i>United Nations</i>



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Friday 18<sup>th</sup>  
September 2020

**DAY TWO**

Speakers/Notes

9.00-12.30

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

9.00-10.45

Nexus and Jurisdiction : a private international law perspective

Pietro Franzina,  
*Catholic University  
Milan*

EU direct Harmonization of tax nexus: lessons from past experiences

Cécile Brokelind,  
*Lund University*

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*

Open discussion

10.30-10.45

***Break***

10.45-11.30

Tax nexus and reform of the EU own resources system

Edoardo Traversa,  
*UCLouvain*

Comments from a VAT and Customs perspective

Marya Senyk,  
*Lund University*  
Elena Masegla,  
*UCLouvain*

Open Discussion

11.30-12.30

Conclusive Roundtable “Tax nexus and digitalization”

Richard Lyal,  
*Formerly EU  
Commission*

Jérôme Monsenego,  
*Stockholm University*

Open Discussion

*Conclusion*

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



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