

INTERNATIONAL TAX COMPETITION, WHAT'S NEXT?

from 17 to 19 SEPT. 07



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HEC MONTRÉAL

Faculté de droit

Université de Montréal

September 17, 18 and 19 – Hilton MONTRÉAL Bonaventure

WHO SHOULD ATTEND?

- Representatives of public administrations and international organizations
- Tax practitioners and researchers
- Business leaders

TRANSLATION

Simultaneous interpretation will be provided in English and French.

PUBLICATION

Notes of the speakers' presentations and the text of Jeffrey Owens, Director of the Centre for Tax Policy and Administration of the OECD, will be available at the end of the seminar.

PROGRAM

The organizers reserve the right to modify this program.

- Sunday, September 16

In the evening **COCKTAIL RECEPTION**

DAY 1 - Monday, September 17

9 AM	WELCOME AND OPENING ADDRESSES ANNE-MARIE BOISVERT, Dean and professor, Faculty of Law, Université de Montréal CHRISTIAN LOUIT, Director of the Centre d'études fiscales at Université Aix-Marseille III DIANE BRUNEAU, Professor of Taxation at Université de Montréal, Faculty of Law, CDACI
9:20	SESSION I. TAX COMPETITION – A GLOBAL ECONOMIC ISSUE Chair: CHARLES C. GAGNON, Tax Lawyer, Stikeman Elliott LLP IMPACT OF TAX COMPETITION ON THE CHOICE OF BUSINESSES JACQUES LE CACHEUX, Economist and Professor at Université de Pau et des Pays de l'Adour, Director of the Research Department, OFCE
10:05	NETWORKING REFRESHMENT BREAK
10:25	OVERVIEW OF CURRENT TAX COMPETITION JEAN-PIERRE VIDAL, Professor of Taxation at HEC Montréal, Université de Montréal
11:10	THE CONSUMER'S PERSPECTIVE ON TAX COMPETITION ROBERT COUZIN, Tax Lawyer, Couzin Taylor LLP, allied with Ernst & Young LLP

12:00	LUNCHEON
1:30	ADDRESS – INVITED SPEAKER
2 PM	Chair: JANE MEAGHER, Senior General Counsel, Department of Justice Canada OECD VIEWS ON TAX COMPETITION: A CRITICAL APPRAISAL RICHARD HAY, Tax Lawyer, Stikeman Elliott LLP (London)
2:45	SESSION II. REGIONAL POLICIES RELATING TO TAX COMPETITION THE EUROPEAN UNION: THE WILL TO FIGHT AGAINST UNFAIR COMPETITION AND TAX BASE SHARING MECHANISMS MICHEL AUJEAN, Director of the Analyses and Tax Policies, European Commission STEPHEN BILL, Head of Cabinet - Taxation and Customs Union, European Commission
4:05	NETWORKING REFRESHMENT BREAK JEAN-PIERRE LIEB, Director of the Legal Services - Direction générale des impôts – France
4:35	QUESTIONS AND DISCUSSION

DAY 2 - Tuesday, September 18

9 AM	Chair: DANIEL BOURGEOIS, Tax Lawyer, President and CEO of the APFF ASIA: THE BEGINNINGS OF JOINT ACTION – ASEAN AND WTO ZUO LIU, Head of the Taxation Science Research Institute of China's Economy and Finance Ministry
9:45	TAX COMPETITION AND FUTURE DEVELOPMENTS FOR TAX POLICY JACK M. MINTZ, Professor of Business Economics, University of Toronto, Rotman School of Management
10:30	NETWORKING REFRESHMENT BREAK
10:50	NON-PARTNER COUNTRIES OF AN ECONOMIC ZONE: MAGHREB AND TAX COMPETITION NÉJI BACCOUCHE, Professor, Sfax University (Tunisie), Director of the <i>Revue tunisienne de fiscalité</i>
11:35	QUESTIONS AND DISCUSSION

12:00	LUNCHEON
1:30	ADDRESS – INVITED SPEAKER
2 PM	SESSION III. CONTROL OVER TAX AND FINANCIAL BENEFITS Chair: LUC GODBOUT, Professor of Taxation at Université de Sherbrooke GOVERNMENT ASSISTANCE – UNFAIR COMPETITION? CHRISTIAN LAMBERT, Commissioner of Audits at the Court of Justice of the European Communities
2:45	GOVERNMENT ASSISTANCE – UNFAIR COMPETITION? REUVEN S. AVI-YONAH, Professor, University of Michigan
3:30	NETWORKING AND REFRESHMENT BREAK
3:50	PROBLEMATICS OF PRIVILEGED TAXATION ZONES MICHEL AUJEAN, Director of the Analyses and Tax Policies, European Commission
4:35	QUESTIONS AND DISCUSSION

DAY 3 - Wednesday, September 19

9 AM	Chair: ROBERT RAIZENNE, Tax Lawyer, Osler Hoskin & Hartcourt LLP vice-president of the IFA Canadian branch PROBLEMATICS OF PRIVILEGED TAXATION ZONES GONG HUI WEN, Assistant Director of China's Taxation Science Research Institute
9:30	SESSION IV. BUSINESSES AND TAX COMPETITION TRANSFER PRICING – PROFIT-SHARING MODEL BETWEEN GOVERNMENTS? FRANÇOIS VINCENT, KPMG LLP. Tax Lawyer and National leader for Canada, Global Transfer Pricing Services GÉRARD ORSINI, Tax Lawyer (France)

10:45	NETWORKING AND REFRESHMENT BREAK
11:05	TREATY SHOPPING: CANADIAN AND INTERNATIONAL PERSPECTIVE SOPHIE CHATEL, Senior Advisor - Tax Treaties, Legislative Policy Directorate, Canada Revenue Agency
11:50	CLOSING SESSION CHRISTIAN LOUIT, Director of the Centre d'études fiscales at Université Aix-Marseille III JEAN-PIERRE VIDAL, Professor of Taxation at HEC Montréal, Université de Montréal

ORGANIZERS

CDACI, Faculty of Law, Université de Montréal • HEC Montréal, Business school affiliated with the Université de Montréal • CEFF, Faculty of Law, Université Paul Cézanne Aix-Marseille III

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SEMINAR LOCATION • Hilton Montréal Bonaventure
900, rue de la Gauchetière Ouest Montréal (Québec) H5A 1E4

REGISTRATION: www.droit.umontreal.ca • INFORMATION: 514 343-6124