



TAX SEMINAR

February 22, 2023 – 09.00-17:10

Vienna

Marriott Hotel

A G E N D A

Chairman: Wolfgang Sälzer, Germany

09:00-09:15 Opening Remarks / Introduction

Wolfgang Sälzer, Esche Schümann Commichau, Hamburg/GER

Ryan Dudley, Marcum LLP, New York/USA

09:15-09:55 Typical Structures used by larger Family Owned Businesses in Austria

Hon. Prof. Dr. Bernhard Vanas, VANAS, Vienna/Austria

09:55-10:20 Cross Border Investment into the UK

Kate Gott, Wilson Wright LLP, London/UK

10:20-10:45 Coffee Break

10:45-12:30 Financing Cross Border Investment

- Case study on group loans
- Interest rates, collateral, group support, maximizing or minimizing the deductible interest expense
- Group loans from a transfer pricing perspective - Interest rates, Cash pooling arrangements, Hybrid debt equity, Debt equity classification rules
- Thin capitalization rules, Safe harbor interest rates
- EU's Debt Equity Bias Reduction Allowance (DEBRA) – "interest" deduction for equity funding
- Withholding Tax
- OECD guidance

Ben Miller, Bennett Thrasher LLP, Atlanta/USA

Ryan Dudley, Marcum LLP, New York/USA

Wolfgang Sälzer, Esche Schümann Commichau, Hamburg/GER

12:30-13:30 Lunch Break

13:30-14:20 Tax Treaty Benefits

- Limitations on Treaty Benefits
- Anti-treaty shopping rules and regimes
- Treatment of taxpayers from EU vs. non-EU

Ragu Kannan, K. Vijayaraghavan & Assoc. LLP, Hyderabad/India
Thomas Adcock, Carter Backer Winter, London/UK,
Adnan Islam, Marcum LLP, New York/USA

14:20-15:00 Mobile Workers

- Nexus for employers
- Nexus for employees
- Social taxes
- Labor law protections
- Solutions/employment agreements
- Survey

Thomas Adcock, Carter Backer Winter, London/UK

15:00-15.25 Coffee Break

15:25-16:35 VAT

- “Hot Tips”: Invoicing requirement, Use of the One Stop Shop, Cross Border Transport, Reverse Charge Mechanism
- “Second Life“ what is considered the First Metaverse - Decision of the German Federal Fiscal Court
- VAT in the Digital Age (VIDA)
- Supplies of services B2B into Europe and Australia by non EU supplier- a Case Study
- Northern and Southern Ireland – movement of goods
- Triangulation post Brexit

Harm Jan de Boer, ALFA, Wageningen/NL
Melanie Weist, Esche Schümann Commichau, Hamburg/GER
Sandy Cochrane, CBW, London/UK

16:35-17:00 Tax Residency Certificates - Ease of Access and Use

- Ease of obtaining a residency certificate, including time and process
- Importance of residency certificates for accessing treaty benefits in country

Ragu Kannan, K. Vijayaraghavan & Assoc. LLP, Hyderabad/India

17:00-17:10 Closing Remarks

Wolfgang Sälzer, Esche Schümann Commichau, Hamburg/GER
Ryan Dudley, Marcum LLP, New York/USA