

International Taxation: Pillar Two Developments

Will the Pillar Two Model developed by the OECD prevail?

Dates & Times

Wednesday
March 1st, 2023
15.00-18.00

Webinar

Pillar Two is the most widely debated international tax issue. It is a complicated system, which provides for a number of new tax concepts (i.a. the “Income inclusion Rule” or the “Undertaxed Payment Rule”). But will the new Pillar Two tax Model developed by the OECD prevail and thus become globally applicable? There is a saying by Harvard Professor Benjamin F. Friedman that humanity is not geared to find global solutions. This seems to be particularly true if one looks at the world's climate crisis. But does this saying also apply to conventional matters such as international taxation?

Target

Fiduciaries, accountants, lawyers and notaries, tax consultants, bank and insurance consultants, business managers, professionals involved in tax matters for private and public institutions, people interested in taxation

Tuition fee

Free. Registration required

Registration

<https://bit.ly/webinar-01-03-2023>

Registration deadline

Monday February 27, 2023

Certificate of attendance

A certificate of attendance will be issued only upon request

Administrative Information

SUPSI, Tax Law Competence Centre
www.supsi.ch/fisco
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Program

15.00-15.15

Introduction



Peter R. Altenburger
Attorney at Law, Küsnacht-Zurich

15.15-15.45

Is Pillar Two as outlined by the OECD a global model?



Marco Greggì
Professor of Tax Law, University of Ferrara, Italy

15.45-16.15

Why does the U.S. chose to implement models of its own?



Reuven Avi-Yonah
Professor for International Taxation, University of Michigan, Ann Arbor, Michigan, USA

16.15-16.30

Break

16.30-17.00

Compatibility of the EU-model with the OECD Pillar Two model, focusing on the EU Directive 8778/22 and on applicability issues relating thereto



Nicola Sartori
Professor of Tax Law, University degli Studi di Milano-Bicocca, Italy

17.00-17.30

Pillar Two: Swiss perspectives in view of the popular vote, which is scheduled for June 18, 2023



Peter R. Altenburger
Attorney at Law, Küsnacht-Zurich

17.30-18.00

Questions and Answers
