



# International Fiscal Association

## Vabilo na srečanje Fiskalnega društva - IFA podružnice Slovenija:

### VEČSTRANSKA OECD KONVENCIJA

### IMPLEMENTACIJA UKREPOV ZA ZAJEZITEV DAVČNE EROZIJE IN PRENOSA DOBIČKA

**22.6.2017**

Organizacija za gospodarsko sodelovanje in razvoj (OECD) je oktobra 2015 sprejela Poročilo 15 ukrepov, s katerimi bodo države preprečile erozijo davčne osnove in prenos dobičkov iz držav, kjer so ustvarjeni (BEPS ukrepi). Tako so bili med drugim sprejeti ukrepi glede preprečevanja umetnega izogibanja statusu poslovne enote, alokacije tveganj in kapitala na področju transference cen, dokumentacije o transference cenah, razkrivanja shem agresivnega davčnega načrtovanja itd.. Nekateri ukrepi so neposredno uporabljivi (npr. nove smernice glede transference cen), nekateri ukrepi predvidevajo spremembo notranje zakonodaje Slovenije (npr. glede dokumentacije transference cen), nekateri ukrepi pa zahtevajo spremembo konvencij o izogibanju dvojnemu obdavčevanju (KIDO).

V tej zvezi je pred kratkim več kot 100 držav končalo pogajanja o Večstranski konvenciji o izvajanju z davčnimi sporazumi povezanih ukrepov za preprečevanje zmanjševanja davčne osnove in preusmerjanja dobička (MK). Ta MK bo revolucionarno, tj. sočasno spremenila več kot 2.000 KIDO po svetu, vključno s Slovenijo, z namenom implementacije BEPS ukrepov, ki so vezani na KIDO. Ko bodo te spremembe začele veljati, bodo KIDO predvidoma vključevale nekatere nove določbe na področju nevtralizacije neskladij hibridnih aranžmajev, preprečevanja zlorab KIDO, poslovne enote in učinkovitejšega razreševanje mednarodnih davčnih sporov, vključno z arbitražo. Davčno načrtovanje bo imelo povsem nove omejitve. Vlada RS je dne 5.5.2017 že poslala v Državni zbor pobudo za podpis MK, ki naj bi bila podpisana dne 7.6.2017. V tej zvezi bo Slovenija kmalu morala implementirati tudi Direktivo Sveta (EU) 2016/1164 z dne 12.7.2016 o določitvi pravil proti praksam izogibanja davkom, ki neposredno vplivajo na delovanje notranjega trga.

V Sloveniji je trenutno veljavnih skoraj 60 KIDO. Podpis MK s strani Slovenije bo tako povzročil sočasno spremembo večine KIDO, ki jih ima Slovenija sklenjenih. Zagotovo bo prišlo do sprememb na področju preprečevanja zlorab KIDO in načina razreševanja mednarodnih davčnih sporov (postopek skupnega dogovora in arbitraža). Predvidoma lahko pričakujemo spremembe tudi na področju poslovnih enot in tanke kapitalizacije. Implementacija Direktive Sveta (EU) 2016/1164 bo povzročila predvsem spremembo ZDDPO-2 v delu, ki se nanaša na nekatere novosti na področju davčnega priznavanja obresti, izstopne obdavčitve zavezancev pri prenosu rezidentskega statusa

v tujino, splošnih pravil o preprečevanju zlorab za davčne namene in pravil o nadzorovanih tujih družbah.

Cilj seminarja je predstaviti pomen BEPS ukrepov s poudarkom na bistvenih značilnostih MK in njenem učinku na KIDO, ki jih ima sklenjene Slovenija. Hkrati bodo predstavljene tudi nekatere značilnosti Direktive Sveta (EU) 2016/1164, predvsem v delu novosti, ki jih lahko pričakujemo na področju davčno priznanih odhodkov iz naslova obresti.

Predmetni seminar bo organiziran v okviru Fiskalnega društva, tj. slovenska podružnica IFA (International Fiscal Association - [https://www.ifa.nl/organisation/what\\_is\\_ifa/Pages/Default.aspx](https://www.ifa.nl/organisation/what_is_ifa/Pages/Default.aspx)). IFA je nedržavna in nesektorska mednarodna organizacija, ki je bila ustanovljena leta 1938 na Nizozemskem in se ukvarja z davčnim pravom. IFA ima 12.000 članov iz več kot 136 držav. Svoje podružnice ima trenutno v 70 državah. IFA tako v 9 državah organizira predmetni seminar. Več glede celotnega programa je razvidno iz IFA Travelling Lectureship Programme, ki je priloga k temu vabilu.

Poseben gost in predavatelj bo tudi g. David Duff, profesor in direktor LL.M. davčnega programa na British Columbia Univerzi.

Program:

**8.00 - 8.30 Registracija udeležencev**

**8.30 - 9.00 Uvod**

*(mag. Blaž Pate, LL.M., predsednik IFA podružnice Slovenija)*

- predstavitev BEPS ukrepov
- minimalni standardi v mednarodnem davčnem okolju
- vpliv MK na KIDO, ki jih ima sklenjene Slovenija

**9.00 - 10.30 Preprečevanje zlorab KIDO**

*(Prof. David Duff (angleščina))*

- BEPS ukrep 7
- Predstavitev novih splošnih načel za preprečevanje zlorab KIDO in načelo obdavčitve po ekonomski vsebini:
  - »Preizkus glavnega namena KIDO« kot minimalni standard
  - Poenostavljena klavzula o omejitvi ugodnosti KIDO
  - Podrobna klavzula o omejitvi ugodnosti KIDO

10.30-10.45 Odmor

**10.45-12.00 Predstavitev BEPS ukrepov za preprečevanje zlorab KIDO**

*(Prof. David Duff (angleščina))*

- Nadaljevanje s poudarkom na posameznih primerih
- Podpis MK s strani Slovenije

12.00-12.30 Kosilo

**12.30-13.15 Omejitev zmanjšanja davčne osnove z odhodki od obresti in drugih finančnih plačil (tanka kapitalizacija)**

*(Dušan Jeraj)*

- BEPS ukrep 4
- Omejevanje davčno priznanih odhodkov iz naslova obresti
- Tankka kapitalizacija (davčno priznani odhodki v višini 30% EBITDA)
- Direktiva Sveta (EU) 2016/1164 z dne 12. julija 2016 o določitvi pravil proti praksam izogibanja davkom, ki neposredno vplivajo na delovanje notranjega trga

13.15-13.30 Odmor

**13.30-14.30 Preprečevanje umetnega izogibanja statusu poslovne enote**  
(Mateja Babič in Klara Koželj)

- BEPS ukrep 7
- Širitev definicije PE
- Vpliv na prakso

14.30-15.00 **Zaključek/Diskusija**  
(Jure Mercina)

**Prijave:** Prijave sprejemamo na email naslov: [fiskalnodrustvoslo@gmail.com](mailto:fiskalnodrustvoslo@gmail.com)  
Prijava velja z dnem plačila kotizacije. Prijave se sprejemajo do 16.6.2017.

**Kotizacija:** Nečlani društva: 90,00 EUR, člani društva: 50,00 EUR, študentje: 25,00 EUR (ob vstopu v dvorano morajo izkazati študentski status).

Kotizacija se plača na račun IBAN SI56 3300 0000 4866 578, Addiko Bank d.d., FISKALNO DRUŠTVO, Tržaška cesta 515, 1351 Brezovica pri Ljubljani. Glede namena plačila (ne glede na dejanskega plačnika) obvezno navedite: »kotizacija + ime in priimek« udeleženca na seminarju.

**Lokacija:** Unija, Tržaška cesta 515, 1351 Brezovica pri Ljubljani

Mag. Blaž Pate, LL.M.  
Predsednik Fiskalnega društva





**International Fiscal Association**

## **Travelling Lectureship Programme**

### ***Comprehensive Seminar on the Implementation of the Multilateral Convention (MLI) And other BEPS related issues***

**Warsaw, Poland – Monday, June 19, 2017** 

Lecturer: Prof. Robert Danon  
Warsaw School of Economics (WSE)



**Belgrade, Serbia – Monday, June 19, 2017**

Lecturer: Prof. Philip Baker  
University of Belgrade, Faculty of Law

**Minsk, Belarus – Monday, June 19, 2017** 

Lecturer: Prof. Guglielmo Maisto  
Belarusian State University – Faculty of International Relations



**Budapest, Hungary – Tuesday, June 20, 2017**

Lecturer: Prof. David Duff  
Offices of Rödl & Partners

**Prague, Czech Republic – Wednesday, June 21, 2017** 

Lecturer: Prof. Robert Danon  
Czech University of Life Sciences Prague (CULS) – Study and Information Centre



**Sofia, Bulgaria – Wednesday, June 21, 2017**

Lecturer: Prof. Philip Baker  
Sofia University, Faculty of Law “St. Kliment Ohridski”

**Sarajevo, Bosnia-Herzegovina – Wednesday June 21, 2017** 

Lecturer: Prof. Guglielmo Maisto  
University of Sarajevo, School of Science and Technology



**Ljubljana, Slovenia – Thursday, June 22, 2017**

Lecturer: Prof. David Duff  
UNIJA - Institute of Accounting



**Kiev, Ukraine – Monday, June 26, 2017**

Lecturer: Prof. Guglielmo Maisto  
Arzinger - Senator Business Center

## **International Fiscal Association (IFA)**

The International Fiscal Association (IFA) was established in 1938 and is headquartered in The Netherlands. It is the only non-governmental and non-sectoral international organization dealing with fiscal matters. IFA's objects are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative fiscal law and the financial and economic aspects of taxation. IFA seeks to achieve these objects through its annual congresses, bilateral and multilateral regional conferences, branch seminars, scientific publications and scientific research.

IFA's membership (now standing at more than 12,500 from 116 countries with branches in 70 countries) consists of high level representatives from both the private and the public sectors including the courts, universities and international governmental and non-governmental organizations.

IFA is not a lobby group.

### **Introduction**

As part of its service to members, IFA is introducing a travelling lectureship programme (TLP). The first lecture of the TLP is a comprehensive seminar on the implementation of the Multilateral Convention (MLI) that will be held in nine locations in Europe.

More than 100 jurisdictions have concluded negotiations on a Multilateral Instrument (MLI) that will swiftly implement a series of tax treaty measures to update international tax rules and lessen the opportunity for tax avoidance by multinational enterprises. The new instrument will transpose results from the OECD/G20 Base Erosion and Profit Shifting Project into more than 2000 tax treaties worldwide. A signing ceremony will be held in June 2017 in Paris.

The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS will implement minimum standards to counter treaty abuse and to improve dispute resolution mechanisms while providing flexibility to accommodate specific tax treaty policies. It will also allow governments to strengthen their tax treaties with other tax treaty measures developed in the OECD/G20 BEPS Project. The seminar will look at the MLI and its implementation connected to regional or local issues.

## Programme Outline

### Implementation of the Multilateral Convention (MLI) and other BEPS related topics

- Background of the MLI
- Discussion of OECD related studies
- Recent developments

## Programme Format

Enrollment in each TLP lecture will be open to 50 participants on a first registered basis or to a larger number to be determined by the local Branch.

The lecture will be interactive in nature, combining lecture and discussion. Participants are actively encouraged to contribute to the discussion.

## Lecturers

### ***Professor Philip Baker QC***

Philip Baker QC began practice in 1987, having been a full-time lecturer in law at London University from 1979 until then. He has maintained some links with academia, and is now Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London. He took silk in 2002.

He specialises primarily in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters, and appeared as an expert witness in a number of cases around the world. He has a particular interest in taxation and the European Convention on Human Rights, is the author of a book on Double Taxation Conventions, and the editor of the International Tax Law Reports. He has appeared in cases before courts and tribunals at virtually every level from the Special Commissioners (now the Tax Tribunal) to the House of Lords (now the Supreme Court), Privy Council and European Court of Justice.

He is a former member of the Council of the Chartered Institute of Taxation, and remains a member of several committees of the CIOT and of the International Tax Sub-Committee of the Law Society. He is a member of the UK Committee of the International Fiscal Association and a former member of the Permanent Scientific Committee of IFA. In 1997 he was awarded an OBE for work with Chinese political refugees in the UK.

### ***Professor Robert Danon***

Robert Danon is a Professor of Swiss and International Tax Law at the University of Lausanne (Switzerland) where he, inter alia, heads its Tax Policy Center, LLM in International Taxation and Executive Program in Transfer Pricing. He is also a founding Partner of Danon & Salomé, an independent Tax Firm. Robert Danon is a member of various academic and professional tax organizations. In 2017, he was selected as the incoming Chairman of the Permanent Scientific Committee (PSC) of IFA as from 2018. He shall also be the Chair of main topic 1 of the forthcoming IFA Congress in Rio dedicated to "International BEPS and Practical Consequences in Domestic and Multilateral Laws".

***Professor David Duff***

David G. Duff is Professor of Law and Director of the Tax LL.M. program at the Peter A. Allard School of Law at the University of British Columbia, where he teaches and writes in the areas of tax law and policy, comparative and international taxation, environmental taxation, and distributive justice. He has been a visiting scholar at the law faculties at Auckland University, Bar-Ilan University, Hebrew University of Jerusalem, McGill University, the University of Ottawa, Oxford University and the University of Sydney, is an International Research Fellow of the Oxford University Centre for Business Taxation, a member and former Governor of the Canadian Tax Foundation, and a member of Council of the Canadian branch of the International Fiscal Association. Professor Duff has published numerous articles on tax law and policy, is the primary author of *Canadian Income Tax Law and Taxation of Business Organizations in Canada*, and has been cited by the Supreme Court of Canada in several tax judgments.

***Professor Guglielmo Maisto***

Guglielmo Maisto founded Maisto e Associati in 1991. He is a Professor of international and comparative tax law at the Università Cattolica di Piacenza. He is President of the Italian Branch of the International Fiscal Association (IFA), member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, member of the Advisory Board of the Master of Advanced Studies in International Taxation of the Lausanne University, member of the Practice Council of New York University (NYU) Law's International Tax Program and member of the Board of the American Chamber of Commerce in Italy. He represents the Italian Association of Industries (Confindustria) at the OECD Business Industry Advisory Committee in Paris. He acted as a consultant to the Ministry for European Community Affairs and was a member of the EU Joint Transfer Pricing Forum. He is a member of several law societies and of the editorial board of various Italian and foreign tax legal journals. He usually participates as speaker to several annual tax conferences.

## **Dates and Locations Travelling Lectureship Programme**



**Warsaw, Poland – Monday June 19, 2017**  
Warsaw School of Economics (WSE) / SGH  
Lecture Hall I, Building C, Al. Niepodleglosci 128, Warsaw  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Robert Danon



**Belgrade, Serbia – Monday, June 19, 2017**  
University of Belgrade, Faculty of Law  
Bulevar kralja Aleksandra 67, 11000, Belgrade  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Philip Baker



**Minsk, Belarus – Monday, June 19, 2017**  
Belarusian State University, Faculty of International Relations  
Lieninhradskaja str. 20, 220030, Minsk  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Guglielmo Maisto

**Budapest, Hungary – Tuesday June 20, 2017**  
Offices of Rödl & Partners, Andrásy út 121, 1062 Budapest  
16.30 – 17.00 Registration  
17.00 – 19.00 Lecture  
Lecturer: Prof. David Duff





Prague, Czech Republic – Wednesday, June 21, 2017  
Czech University of Life Sciences Prague (CULS)  
Seminar room - SIC 259 (43 places)  
Study and Information Centre, Kamýčká 129, 165 00, Prague 6  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Robert Danon



Sofia, Bulgaria – Wednesday, June 21, 2017  
Sofia University, Faculty of Law “St. Kliment Ohridski,  
15 Tzar Osvoboditel Blvd., 1000, Sofia  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Philip Baker



Sarajevo, Bosnia-Herzegovina – Wednesday, June 21, 2017  
University of Sarajevo, School of Science and Technology  
Hrasnička cesta 3a, 71 000, Sarajevo  
09.30 – 10.00 Registration  
10.00 – 13.00 Lecture  
Lecturer: Prof. Guglielmo Maisto



Ljubljana, Slovenia – Thursday June 22, 2017  
UNIJA - Institute of Accounting, Unija računovodska hiša  
d.d., Tržaška cesta 515, 1351 Brezovica pri Ljubljani  
08.00 – 08.30 Registration  
08.30 – 14.30 Lecture  
Lecturer: Prof. David Duff

Kiev, Ukraine – Monday, June 26, 2017  
Arzinger - Senator Business Center  
32/2 Moskovska street, 10th floor, 01010, Kiev  
09.00 – 09.30 Registration  
09.30 – 12.30 Lecture  
Lecturer: Prof. Guglielmo Maisto





**International Fiscal Association**

## **Future IFA Events**

An IFA conference will be held in Turkey in the autumn of 2017 and IFA intends to initiate a European regional conference in May 2018 in Budapest, Hungary. The conference, while focusing on the eastern part of Europe, will be organized to attract attendance from all European branches given the trade relationships that exist within Europe. The plan is to have this initiative followed by further European regional conferences annually or biannually. For more IFA activities, please go to our website: [www.ifa.nl](http://www.ifa.nl)

## **Information**

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