

GGI ITPG GLOBAL TAX SUMMIT  
27 FEBRUARY – 1 MARCH 2020  
FRANKFURT, GERMANY

INCORPORATING A GGI INDIRECT TAXES PRACTICE GROUP MEETING



Hosted by:



Fleming's Selection Hotel Frankfurt City  
Eschenheimer Tor 2, Bleichstraße 64-66, 60318 Frankfurt am Main, Germany

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Dress Code: Casual

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[www.ggi.com](http://www.ggi.com)  
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## \*DRAFT\* DELEGATE PROGRAMME

\*This is only a draft. GGI reserves the right to change the times and any part of the programme at any time up to the Meeting.

Thursday, 27 February 2020

|               |  |                 |
|---------------|--|-----------------|
| 10:00 – 12:00 | OPTIONAL Culinary Walking Tour at Little Market Hall<br>Meeting Point: Hotel Lobby   |                 |
| 14:30 – 16:30 | <p>GGI Indirect Taxes Practice Group Meeting</p> <p>During this meeting, we will discuss the import regulations of Germany, the Netherlands, and the UK, with a focus on how to avoid paying import VAT and/or to register a company for VAT purposes in the post-Brexit trading era. We also will look at the new VAT regulations for consumer sales via platforms (Amazon + other cross-border fulfillment centres) of Chinese junk goods.</p> <p>There will be some time devoted to discussing two very interesting and we hope, thought-provoking, mystery cases, in which the public opinion (including religion) and new business models (together economy) are central themes. Oh, and there's a VAT consequence arising therefrom that you will need to consider. Anyway, everybody will have an opinion about these cases and we would love to hear your thoughts about them. Don't be shy! Speak away!</p> <p>And if we really want to be late for drinks, we can go into the "three quick VAT fixes": call-off stock, the intermediary trader and the exemption (or zero-rate) presumption for intracommunity transactions.</p> <p>As always, there will be plenty of time to get acquainted, exchange pleasantries and war stories, discuss sports (the Astros being banned for cheating), participating in GGI events (travel shame, climate neutral flying), Italian food, your favorite pet/actor and #howaboutoutoo?</p> <p>p.s. We are looking for a Prosecco sponsor!?! </p> | Steve McCrindle |
| 19:00 – 22:30 | GGI ITPG Global Tax Summit Informal Welcome Dinner   |                 |

Friday, 28 February 2020

|               |   |                             |
|---------------|---|-----------------------------|
| 09:00 – 17:30 | GGI ITPG Global Tax Summit in the hotel   |                             |
| 09:00 – 09:10 | Welcome Speech  | Oliver Biernat              |
| 09:10 – 09:15 | GGI Welcome   | Michael Reiss von Filski    |
| 09:15 – 10:00 | Internal ITPG Topics  | Oliver Biernat              |
| 10:00 – 10:30 | “Taxation of Typical Structures for M&A Cross-Border Operations in Italy”                           | Prof Dr Roberto M. Cagnazzo |
| 10:30 – 11:00 | “The Spanish Participation Exemption Regime in Corporate Tax”                                       | Carlos Frühbeck             |
| 11:00 – 11:30 | Coffee Break  |                             |
| 11:30 – 11:50 | “A UK Perspective on Cross-Border Estate Planning including Brussels IV (EU Succession Regulation)” | Nicholas Brennan            |
| 11:50 – 12:10 | “Exchange of Information: Does it Work? A South African Perspective”                                | Graeme Saggors              |
| 12:10 – 12:30 | “The Swiss Tax Reform for Enterprises 2020”   | Marc Nideröst               |
| 12:30 – 13:10 | “CFC and Substance“   | Prof Robert Anthony         |
| 13:10 – 14:10 | Lunch   |                             |

|               |  |                                    |
|---------------|--|------------------------------------|
| 14:10 – 15:30 | <p>Case Study, Part I: “Residency Traps”</p> <p>Many individuals travel to another country to render services either as professionals or they represent an entity from their own country or another country. The common notion of the threshold being 183 days in all countries has led to residency traps in many countries since different countries have different rules about when does an individual become a 'tax resident' of that country. Through the case studies, participants will discuss what would happen if such an individual visits their country and what compliances will become applicable to such individuals and to the business they represent.</p> <p>This year we will also follow a different format of discussing these case studies. All participants will be divided into various groups. There will be multiple case studies and each group will get one case study for discussing amongst them and find a solution to be advised to that individual. After the coffee break, each group will present their case study to a panel of judges, who will ask questions about the proposed solutions. In the end all participants will learn about the few residency traps which may make their clients tax residents in other countries.</p> | <i>led by Ashishkumar Bairagra</i> |
| 15:30 – 16:00 | Coffee Break   |                                    |
| 16:00 – 17:30 | Case Study, Part II: “Residency Traps”   | <i>led by Ashishkumar Bairagra</i> |
| 17:30 – 18:00 | Yoga for Tax Experts   | Kathrin Arrocha                    |
| 19:00 – 22:30 | <p>Dinner at Lorsbacher Thal Restaurant<br/><i>Große Rittergasse 49, 60594 Frankfurt am Main</i><br/>Meeting Point: Hotel Lobby</p>  |                                    |

Saturday, 29 February 2020

|               |   |                      |
|---------------|---|----------------------|
| 09:30 – 13:30 | GGI ITPG Global Tax Summit continues in the hotel   |                      |
| 09:30 – 10:45 | Presentation & Case Study with reference to the new European Tax Environment and Cross-Border Tax Structuring Considerations as a result of ATAD rules and DAC 6 directives | Jean-Pierre Verlainé |
| 10:45 – 11:30 | Country-by-Country Reporting: First Experience  | Bärbel Wierzoch      |
| 11:30 – 12:00 | Coffee Break  |                      |
| 12:00 – 13:30 | “Time is Money; Money is Time: Measuring Ourselves Against the Clock”   | Jeffery L. Mowery    |
| 13:30 – 14:30 | Lunch   |                      |
| 14:30 – 16:30 | OPTIONAL Classic City Walk<br>Meeting Point: Hotel Lobby  |                      |
| 17:30 – 23:30 | Teambuilding & Closing Dinner at Genussakademie im Medienhaus<br><i>Ludwigstr. 33-37, 60327 Frankfurt</i><br>Meeting Point: Hotel Lobby                                     |                      |

Sunday, 1 March 2020

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|  | Individual Checkout from the hotel no later than 12:00 noon. |  |
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## OPTIONAL TOURS

Thursday, 27 February 2020, 10:00 – 12:00

### OPTIONAL Culinary Walking Tour at Little Market Hall

From local herbs and Hessian specialties to exotic fruits, the Little Market Hall offers anything your heart and stomach may desire, from day-to-day food to luxury gourmet. Seemingly inconspicuous from the outside, the inside holds a true nirvana for connoisseurs. Shortly after entering, you will be greeted by the lively hustle and bustle and all kinds of familiar and exotic scents. There are all kinds of displays, arranged in an appetizing manner and finely sorted, are just as inviting as the friendly merchants. Of course, you will be able to taste some of the foods on offer.

EUR 90.- per person

Saturday, 29 February 2020, 14:30 – 16:30

### OPTIONAL Classic City Walk

Fall in love with Frankfurt during this two-hour city tour of the area between Römerberg and the banking district (Bankenviertel). The tour will end on a 200m-tall viewing platform on the Main Tower, from which you will enjoy a fantastic view of the city. (In case of bad weather, you will visit Goethe House instead.)

EUR 90.- per person