

## OITI-Conference on International Taxation

Iberoamerican Observatory of International Taxation (OITI)

University of Liechtenstein, Vaduz

15 June 2023

### The International Tax Architecture

Towards a more Inclusive, Sustainable and Equitable Global Taxation

Implementation of Pillar 2 and Introduction of the Global Minimum Taxation

#### Program (1/2)

- 08:30am Registration and Welcome coffee
- 09:00am **Welcome address: Welcome to the OITI-Conference on International Taxation**  
H.S.H. Prince Philipp von und zu Liechtenstein, Honorary Chairman LGT and  
Chairman, Advisory Board, ITC International Tax Centre Charitable Foundation,  
Mauren
- 09:05am **Introduction to the OITI-Conference on International Taxation**  
Martin Wenz, University of Liechtenstein, Vaduz
- 09:10am **Towards a more Inclusive, Sustainable and Equitable Global Taxation: Alternatives  
to the G20/OECD-Tax Level-Playing Field for a fairer international tax system**  
Chair and Introduction: Yariv Brauner  
  
Input Statements: Andrés Bàez Moreno, María Paula Baptiste Gonzalez, Yariv  
Brauner, José Manuel Castro Arango, Luís Eduardo Schoueri, Juan Manuel Vázquez,  
Felipe Yanez, Juan José Zornoza Pérez, Kasem Zotkaj
- 11:00am Coffee Break

## The International Tax Architecture

Tax treatment of foreign legal entities in Europe, in the US and in Iberoamerican Countries

Analysis of the EU-Unshell-Directive and the EU-SAFE-Directive

### Program (2/2)

- 11:30am      **Implementation of Pillar 2 (GloBE/STTR) worldwide and Impact on Tax Incentives**  
Chair and Introduction: Martin Wenz  
Input Statements: Andrés Bàez Moreno, Hugo López López, Ignacio Fraschini, Aitor Navarro Ibarrola, Martin Wenz, Juan Manuel Vázquez, Felipe Yanez
- 01:30pm      Lunch
- 02:30pm      **Application of DTC and attribution of income and assets to foreign entities:**  
Corporations, trusts, foundations, funds (model cases)  
Chair and Introduction: Juan José Zornoza Pérez  
Input Statements: Yariv Brauner, Hugo López López, Ignacio Fraschini, Mauricio Marín Elizalde, Martin Wenz, Felipe Yanez, Juan José Zornoza Pérez
- 04:30pm      Coffee Break
- 05:00pm      **Analysis of the EU-Unshell-Directive and the EU-SAFE-Directive:** Extraterritorial European measures  
Chair and Introduction: Aitor Navarro Ibarrola and Juan Manuel Vázquez  
Input Statements and reflections: OITI-Conference participants
- 06:00pm      Final debate
- 06:30pm      End