



CORPORATE TAX BASE: TOWARDS A EUROPEAN NEW DEAL?

aTAX International Conference Turin

5 - 6 May 2017

Turin - Pollenzo



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CONFERENCE ON CORPORATE TAX BASE: TOWARDS A EUROPEAN NEW DEAL?

INVITATION AND PRESENTATION

Organizer

University of Turin, Department of Management

Scientific Committee

Prof. Marco Barassi, Prof. Gianluigi Bizioli, Prof. Mario Grandinetti, Prof. Claudio Sacchetto, Prof. Giuseppe Vanz, Prof. Alessandro Vicini Ronchetti

Conference Venue

University of Turin, Department of Management

Corso Unione Sovietica 218-bis, Turin

Albergo dell'Agenzia, Campus University of Gastronomic Sciences

Via Fossano 21, Pollenzo (Cuneo)

The aim of this conference is to analyse and discuss the recent developments related to the concept of corporate tax base in an international and interdisciplinary perspective.

In the last years the issue of the corporate tax base has been subject to several changes, which involved both law (especially company and tax law) and financial accounting. In particular, the application of the IAS/IFRS and the implementation of the relevant EU Directive in 2016 deeply affected the notion of corporate tax base in each country's tax system.

In this conference, distinguished academics from all over the world will deal with such issues according to a double standpoint, i.e. not only in the traditional form of the seminary, but also with a "co-operative approach", by means of the creation of a network of academics, leading professionals and researchers.

The conference will take place on May 5, 2017 (afternoon) and May 6. The participation fee for the conference is EUR 1.000,00, though waivers for professors and members of academic institutions are available. The fee includes hotel accommodations, transports among Turin and Pollenzo, and social events connected to the conference, i.e. lunch, gala dinner, coffee breaks.

For further information please contact **Prof. Mario Grandinetti** (taxlab.management@unito.it)

<http://www.atax.unito.it/conference>

<https://www.linkedin.com/groups/12034178>



Under the auspices of

AIPDT

Associazione
Italiana dei
Professori di
Diritto
Tributario

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PROGRAMME

Welcome addresses

Prof. Valter Cantino, Director, Department of Management, University of Turin
Prof. Fabrizio Amatucci, University of Naples, AIPDT Secretary

Plenary session (open)

Friday, May 5, 2017

Department of Management – University of Turin
Room Aula Magna
Corso Unione Sovietica 218/bis - Turin

14.30 – 17.30

Presentation of the research: Prof. Mario Grandinetti, University of Turin

Chair: Prof. Augusto Fantozzi, University “Giustino Fortunato”

From IAS/IFRS to European Directive 2013/34. And now?

Prof. Peter Essers, University of Tilburg

The Italian perspective

Prof. Giuseppe Tinelli, Roma Tre University

Discussants:

Prof. Steven J. Willis, University of Florida

The determination of the CIT base: US approach

Prof. Victor Polizelli, IBDT - University of São Paulo

The Brazilian perspective on the determination of CIT base

Final remarks: Prof. Augusto Fantozzi, University “Giustino Fortunato”

Saturday, May 6, 2017 (closed)

Albergo dell’Agenzia, Campus Università di Scienze Gastronomiche Pollenzo
Via Fossano, 21 - Pollenzo

Corporate Tax Base. The implementation of the general principles

General perspective

9.00 – 10.30

Session 1: The Commercial law approach and the relationship with tax law

Chair: Prof. Maria Cecilia Fregni, University of Modena and Reggio Emilia

Keynote speaker: Prof. Giovanni Strampelli, Bocconi University of Milan

Discussant: Prof. Ronald Russo, University of Tilburg

Session 2: The nexus between financial accounting and taxation

Chair: Prof. Valter Cantino, University of Turin

Keynote speaker: Prof. Donatella Busso, University of Turin

Discussant: Prof. Nicola Sartori, University of Milano Bicocca

10.30 – 11.00 Coffee break

11.00 – 13.00

Session 3: General Principles in Tax Law

Chair: Prof. Eugenio della Valle, La Sapienza University of Rome

Formal versus material dependence

Keynote speaker: Steven Peeters, University of Leuven

Discussants: Tim-Niklas Zimmer, Heidelberg University, Dr. Renaud Jaune, Sorbonne University of Paris; Prof. Concetta Ricci, LUM University of Casamassima; Prof. Marco Versigliani, University of Perugia.

Session 4: General principles regarding deductible expenses

Chair: Prof. Fabrizio Amatucci, University of Naples

Keynote speaker: Prof. Andrés Baez Moreno, Carlos III University of Madrid.

Discussants: Prof. Alessandro Vicini Ronchetti, University of Turin; Prof. Begona Perez Bernabeu, University of Alicante.

13.00 – 14.00 Lunch

Afternoon

Focus: tax treatment of debt

14.00 – 15.00

Session 5: Limitation in the deduction of interest under national models

Chair: Prof. G. Zizzo, LIUC University of Castellanza

Keynote speakers: Leopoldo Parada, Max Planck Institute for Tax Law, Munich; Prof. Harm Van den Broek, Radboud University Nijmegen.

Discussants: Prof. Nina Aguiar, University of Braganca; Prof. Giuseppe Vanz, University of Turin; Prof. Marco Barassi, University of Bergamo.

15.00 – 16.00

Session 6: Deduction of interest in the international context

Chair: Prof. Gerard Meussen, Radboud University Nijmegen

Keynote speaker: Dr. Peter Hongler, University of Zurich

Discussants: Prof. Marco Greggi, University of Ferrara;

Dr. Federica Pitrone, Intesa San Paolo

16.00 – 16.30 Break

16.30 – 17.30

Session 7: Deduction of interest in the European perspective

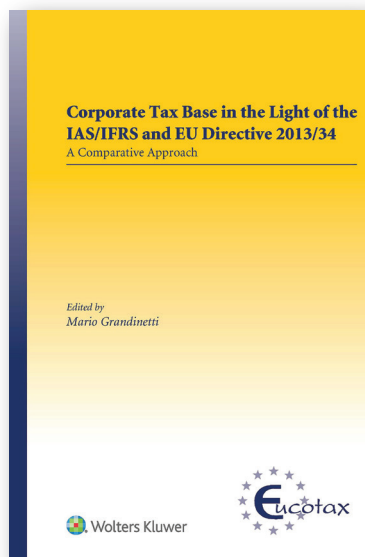
Chair: Prof. Peter Essers, *University of Tilburg*

Keynote speaker: Prof. Alexandre Maitrot de la Motte, *University of Paris Est Créteil*

Discussants: Dr. Tamara Gasparri, *Assonime*; Prof. Gianluigi Bizzioli, *University of Bergamo*.

17.30 – 17.45 Debate

17.45 – 18.00 Conclusions: Prof. Claudio Sacchetto, University of Turin



During the conference the book, Corporate Tax Base in the Light of IAS/IFRS and EU Directive 2013/34, edited by Mario Grandinetti, will be presented.

