



EUROPEAN REGION CONFERENCE

20-21 March 2025 Budapest



Tax competition in Europe in 2025 **Budapest Marriott Hotel | Budapest Meeting Room** **Mezzanine Level**

REGISTRATION (08.30 – 11.30am)

The registration desk is located on the Mezzanine Level and you can pick up your badge and conference bag between 08.30 and 11.30am.

Day 1 - Thursday 20 March

Opening of the Conference (11.30-11.45)

Dr. Borbala Kolozs – Chair of the Hungarian IFA Branch
Prof. Daniel Gutmann – Chair of the European IFA Region
Prof. Guglielmo Maisto – IFA President

Panel 1 - Tax competition: policy issues (11.45 – 13.00)

The panel dedicated to tax policy issues will deal with the question whether the current international and geopolitical context requires a new approach to address tax competition. In a world where tax competition takes new forms and affects much more than income taxes or VAT, tax policy makers face significant challenges.

Chairs: Prof. Daniel Gutmann

Panel: Dr. Gyöngyi Antal, Dr. Attila Kövesdy, Jonathan Lacey, Prof. Edoardo Traversa

13.00 – 14.00 Lunch (Mezzanine Foyer)



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Panel 2 - Tax competition and attractiveness: mobility and residence of individuals and corporations (14.00 – 15.30)

The panel will address various issues related to the mobility and residence of high net worth individuals and employees, such as special residence regimes and their impact on tax treaty residence; golden visa programs and their relationship with EU law; the use of trusts and foundations; and permanent establishment issues related to the relocation of top managers. These topics are intended to illustrate the balance between some jurisdictions seeking to attract such individuals and other jurisdictions viewing these regimes as unfair tax competition triggering counter-measures.

Chair: Prof. Frank Pötgens

Panel: Tamás Fehér, Dr. Eszter Kálmán, Dr. Csaba Magyar, Hugues Perdriel-Vaissière

15.30 – 16.00 Afternoon Coffee Break (Mezzanine Foyer)

Panel 3 - Tax competition and attractiveness: incentives and investment (16.00 – 17.30)

The panel will discuss from global, European regional and Hungarian local perspective the question how tax incentives shape investment choices by companies. The speakers will focus on investment incentives in the lights of European harmonization and in relation to the green deal and sustainability legislation. Also, the country experts of the panel will discuss whether there is a future for R&D tax incentives.

Chair: Dr. Nora Racz

Panel: Prof. Paolo Arginelli, Dr. Eva Frehner, Ivana van der Maas, Christina Reichart, Andras Szadai



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18.00 – 22.30 Conference dinner

Gundel Restaurant
Gundel Károly út 4
1146 Budapest
www.gundel.hu

Buses will wait in front of the Budapest Marriott Hotel to take you to the restaurant at 6pm. The drive to the restaurant takes approximately 20 minutes.

Welcome drinks: 6.30 – 7.30pm
Dinner: 7.30 – 10.30

Busses will depart back to the Budapest Marriott at 10.30pm.

Day 2 - Friday 21 March

Panel 4 - Legal constraints on tax competition and tax incentives (09.00 – 10.30)

The panel shall discuss from different angles the issue of competitiveness and tax incentives within the EU including attraction vis-à-vis third countries and the constraints faced by the EU Member States have in adopting new legislative measures. The panel shall also cover the possible solutions and in particular (i) the areas of tax law give more flexibility for possible incentives; (ii) the changes which may take the form of interpretation of existing rules, (iii) the role in this arena of international organizations (WTO, OECD, UN).

Chair: Prof. Dr. Guglielmo Maisto

Panel: Prof. Dr. Florian Haase, Dr. Leopoldo Parada, Prof. Dr. Wolfgang Schön,
Dr. Rita Szudoczky

10.30 – 11.00 Coffee break (Mezzanine Foyer)



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Panel 5 - Tax competition after Pillar 2 with a regional focus – round table discussion (11.00 – 12.30)

Panel 5 is a round table discussion with a special focus on the tax competition in the CEE region. The discussion will consist of three rounds of questions. The main issue is how countries still maintain their competitiveness after Pillar 2. The country experts of the panel will discuss country economic backgrounds, tax incentives, special economic zones and particularities in treaties

Chair: Dr. Borbala Kolozs

Panel: Prof. Dr. Svetislav Kostic, Dr. Błażej Kuźniacki, Prof. Dr. Michael Lang, Dr. Ciprian Păun, Ferenc Póczak, Valentin Savov

12.30 – 13.30 Lunch (Mezzanine Foyer)