

## Panel 1 - Tax competition: policy issues

### Chair - Prof. Dr. Daniel Gutmann (France)



Daniel Gutmann is a professor of tax law at University Paris-1 Panthéon-Sorbonne where he is the Director of a research centre in taxation. He wrote numerous articles on international and EU tax matters. His main books deal with taxation of businesses (*Droit fiscal des affaires*, Lextenso, 15th ed., 2024) and tax law interpretation (*Sources et ressources de l'interprétation juridique. Etude de droit fiscal*, Lextenso, 2023). Daniel is the Scientific Director of "Fiscalité internationale", a French tax review dedicated to international tax law. He is the Chair of the IFA European Region's Committee and a partner at CMS Francis Lefebvre.

### Speakers

#### Dr. Gyöngyi Antal (Hungary)



Ms Antal has more than 20 years of experience in direct tax and international tax issues, working for the Ministry of Finance of Hungary since 2002 where she is Head of International Taxation Division. She has gained accomplishment more times for her work, Certificate of Merit in 2004, Certificate of Honour in 2014 and she was given Prize Lónyay from the Minister of Finance for her exceptional work in 2022.

Ms Antal has both economic and law degree, she is a chartered accountant, tax advisor and certified tax expert in international taxation. She is the vice-president of the Hungarian Association of Certified Tax Experts (MOKLASZ) and Deputy Vice-President of the European Tax

Adviser Federation (ETAF).

Ms Antal has extended experience in tax legislation, she is the Hungarian delegate in various OECD, EU working groups and represents Hungary in UN tax discussions. She is also leading the Hungarian tax treaty negotiating team. She was President in the Working Party on Tax Questions in the Council of the European Union in different direct tax dossiers during the Hungarian Presidency in the second half of 2024.

Ms Antal is external lecturer at several Hungarian tax training centres and the tax authority and closely works together with the competent department of the ministry in the qualification process of tax advisors and tax specialists. She is also working together with the OECD's Global Relations programme, contributing as expert to OECD seminars and trainings.

Ms Antal is regularly invited as lecturer or panel speaker on tax conferences and other tax events in Hungarian or English languages and has written numerous publications in various financial periodicals and online media platforms. She is a correspondent author of the IBFD since 2015, contributing to various publications of the IBFD in relation to Hungary.

#### Dr. Attila Kövesdy (Hungary)



Dr. Kövesdy has 29 years of experience with Deloitte as a leading tax & legal advisor to business, He advised companies in terms of most aspects of their tax & legal affairs, with a strong focus on international tax and multinational businesses in the energy and manufacturing sector. Strong leadership experience, as partner in charge of Deloitte's Hungarian tax & legal practice for 9 years, growing the business and managing 100+ people. Strong governance experience as a Board Member and Board Chair both of a Central European Deloitte Board and a Broader Board including representatives from Germany, France, Luxembourg and Austria; strong committee experience. Lecturer and teacher at a number

of leadership, management and tax courses internally within Deloitte and at Corvinus and ELTE Universities in Hungary.

### **Jonathan Lacey (United Kingdom)**



Jon is Director, International Tax Affairs at Microsoft, responsible for tax policy matters for the Europe, Middle East and Africa region. His role involves ensuring awareness and understanding of forthcoming tax policy developments and assessing the impact for the business. He currently chairs the American Chamber of Commerce to the EU Tax Committee and is a past chair of the Digital Europe Tax Working Group. He is a member of the board of Tax Foundation Europe. He has worked in international tax for over thirty years. Previous experience includes responsibility for tax at Skype, together with various roles with “Big 4” accounting firms. He is based in the UK and is a Chartered Accountant and member of the Chartered Institute of Taxation.

### **Prof. Edoardo Traversa (Belgium)**



Edoardo Traversa is a Professor of Tax Law at the Faculty of Law and Criminology and the School of European Studies at UCLouvain. He also teaches at KU Leuven, WU Vienna, the University of Luxembourg and Oxford University. His research focuses on European fiscal integration, international taxation, fiscal and financial federalism, EU indirect taxation (VAT) and environmental taxation. He is a member of several advisory committees for European and Belgian institutions, including, the EU VAT Expert Group and the Belgian High Council of Finance. He practises law at the Brussels Bar (Of Counsel, Arteo Law Firm).

## **Panel 2 - Tax competition and attractiveness: mobility and residence of individuals and corporations**

### **Chair - Prof. Dr. Frank Pötgens (Netherlands)**



Frank Pötgens received his PhD from Erasmus University Rotterdam in 2007 for his thesis on the tax aspects of cross-border employees and their remuneration (published in the IBFD Doctoral Series under the title Income from International Private Employment). He is currently a partner/tax lawyer at De Brauw Blackstone Westbroek in Amsterdam with a focus on international and European tax law. His practice includes advising clients, which is a relatively small spin-off from De Brauw's corporate practice. The remaining and larger part of his practice is litigation in the broader sense, including providing expert opinions for tax proceedings and second opinions, as well as conducting proceedings before the various tax courts in the Netherlands. In 2007 he was appointed professor of International and European Tax Law at the Vrije Universiteit Amsterdam (Free University of Amsterdam) and since December 2011 he has been a deputy judge at the 's-Hertogenbosch Court of Appeal for tax cases.

## Speakers

### Tamás Fehér (Hungary)



Tamás Fehér is a lawyer, tax advisor and the deputy managing partner of Jalsovszky Law Firm (Budapest), by now one of the largest independent law firms in Hungary. Also holding an LL.M. in International Tax Law (from the WU in Vienna), he acquired his law degree from the Law Faculty of ELTE University (Budapest) in 2004. Having joined the Budapest office of CMS already during his university years, he stayed with CMS until 2014, working in their Budapest and Paris offices. He then joined Jalsovszky, a tax and M&A boutique at the time, as a senior associate and tax advisor. His focus since have been domestic and international tax planning and, in later years, mostly tax disputes, tax litigation and commercial disputes. He is currently heading the dispute resolution practice of Jalsovszky, also regularly acting as an arbitrator. Tamás is also a longstanding member of IFA's Hungarian branch and a regular contributor to Wolters Kluwer's periodical, "Highlights and Insights on European Taxation", where he discusses select judgments of the CJEU. In his spare time, he plays the piano, races gokarts and participates in simulator races.

### Dr. Eszter Kálmán (Hungary)



Eszter is a senior counsel and Head of the Tax practice at CMS Budapest, with over 20 years' experience in tax law. Eszter has extensive experience in VAT issues and tax driven corporate restructurings. She has been advising major domestic and international clients on various tax issues including mergers and acquisitions, tax structuring projects, VAT disputes, transfer pricing, state subsidy issues as well as day-to-day tax compliance issues. She represents clients in several tax litigation cases, especially in the field of VAT.

Eszter is an active member of the European VAT Club, an association of independent VAT specialists. In addition to being a member of the Budapest Bar of lawyers, Eszter is also a registered tax advisor.

Eszter is recommended by Chambers and Partners and Legal 500 in the Tax category. Clients say that: "She is very competent, up to date on issues, precise and answers my requests very quickly."

"Eszter is a vastly experienced tax lawyer and is proactive in the market."

"Her strengths are her intelligence and technical skills."

(Chambers Europe 2024)

"Eszter Kálmán is highly responsive, and her advice is always very clear, reliable and pragmatic" (Legal 500, 2024)

"Eszter Kálmán's knowledge of tax law is unique in the Hungarian legal market, but she also excels in providing and communicating comprehensive, in-depth analyses and solutions to problems." (Legal 500, 2023)

### Dr. Csaba Magyar (Hungary)



Csaba is a graduate of the Law Faculty, afterwards, he obtained the Accredited Tax Consultant Certification. He passed the BAR examination before attaining accreditation as an Insolvency Practitioner and Asset Controller. Then he became a Chartered International Tax Expert. Later on, he took the Trust and Estate Practitioner Faculty. He is a postgraduate specialist in investment funds, corporate finance and stock exchange. He is the co-founder of the Society of Hungarian Trust and Estate Practitioners and he is the vice-chair of the Association of Hungarian Tax Experts. In 2023 and 2024, he became the Immigration Lawyer of the Year in Hungary.

Csaba is a Member of the Expert Group of the EU Commission's Platform for Tax Good Governance.

Csaba holds seminars and courses about international taxation in different training institutes and universities for tax advisors and lawyers. In the course of his activity at Crystal Worldwide Law Firm most of his time has been dedicated to immigration by investment, tax advisory and business consulting. He uniquely combines relocation strategies with international asset and tax planning: including handling complex transactions and managing cross-border investment issues successfully for High Net Worth Individuals.

### **Hugues Perdriel-Vaissière (France)**



Hugues Perdriel Vaissière is a seasoned tax professional. He obtained his PhD in Law from Paris-I Panthéon-Sorbonne University following his completion of a master's degree in law from Paris-I/HEC. Currently, he serves as the EMEA Head of Tax at Lazard, a position he has held since 2022. Prior to this, Hugues held a series of senior tax and executive positions at General Electric (GE) in the real estate, banking, healthcare, and energy industries. His professional experience also includes lecturing at Paris-1 Panthéon-Sorbonne University and making several contributions to the specialized tax press.

## **Panel 3 - Tax competition and attractiveness: incentives and investment**

### **Chair - Dr. Nóra Rác (Hungary)**



Dr. Nora Racz is a certified tax advisor, managing director and partner at LeitnerLeitner. She completed her law studies at the Eotvos Lorand University in Budapest and later successfully passed her bar exam. She obtained her P.L.L.M. degree from the University of Linz on European Tax Law. She joined LeitnerLeitner in 2007. Previously, she worked in the European Legal Department at the Hungarian Ministry of Justice.

Nora is a committed generalist with a strong problem solving and advisory approach. She is specialized in national and international tax law, supporting inbound investments, taxation of permanent establishments in Hungary, advisory for SMEs and representation clients during extensive tax audits. Her further fields of expertise are VAT, real estate and other structuring questions, handling international global mobility issues with focus on wage tax, social security, and labour law. Finally, she is an expert for insurance premium tax. She currently leads several teams with over 40 tax and accounting professionals.

Nora is board member of the German-Hungarian Chamber of Industry and Commerce (DUIHK) and the Hungarian Branch of International Fiscal Association (IFA) and supervisory board member of the Swiss-Hungarian Chamber of Commerce. She is a regular speaker of the Austrian Chamber of Commerce and other professional events. She speaks fluent German and English.

## **Speakers**

### **Prof. Paolo Arginelli (Italy)**





Paolo is Professor of Tax Law at Università Cattolica del Sacro Cuore (Italy) and Partner at Pirola Pennuto Zei, one of the largest Italian tax and law firms. He got his PhD (International law) from Leiden University, with a thesis on the interpretation of multilingual tax treaties, and an Adv. LL.M. in international tax law from the International Tax Center of Leiden.

He has published three monographs and about one hundred articles and contributions, both in English and in Italian. He has been Adjunct Postdoc Research Fellow at IBFD Academic for the last ten years

and, previously, he had acted as Postdoc Research Fellow at the IBFD, carrying on research focused on direct tax incentives, particularly tax credits and patent box regimes. He is currently active in three main fields of research: Global Minimum Tax and tax incentives; interpretation of tax law; the impact of tax treaties and European Union law on the Italian tax system.

His areas of professional activities cover advising multinational groups on EU and international tax matters (such as Global Minimum Tax, transfer pricing, tax treaty application, hybrid arrangements), restructurings and M&A; tax litigation; current and estate planning for high-net-worth individuals. He is member of the ad hoc research group on Global Minimum Tax set up by the IFA Italian branch.

#### **Dr. Eva Frehner (Switzerland)**



Dr. Eva Frehner, LL.M. is a Head of Treasury, Group Tax and Global Real Estate at Sulzer.

She is a regular speaker at seminars and conferences and published articles on tax. She lectures on tax, treasury and ESG topics at the Universities in Basel, Lausanne, St. Gallen and Zurich. She represented Swiss Holdings in the Expert Group implementing GloBE in Switzerland.

#### **Ivana van der Maas (Netherlands)**

Bio and picture tbc

#### **Christina Reichart (Austria)**



Christina Reichart has been the Vice President of OMV Aktiengesellschaft since 2015 and heads the Group Tax Department of OMV, an international integrated Oil, Gas and Chemical Company, headquartered in Austria. As a member of numerous tax committees of domestic and international interest groups, she is regularly involved in tax legislation projects and also works as a lecturer.

#### **Andras Szadai (Hungary)**



Andras is leading the tax practice by WTS in Hungary since 2022. He started his carrier by this company in 2006. He graduated from Budapest Business School with a major in tax, he is also a qualified Hungarian tax advisor and a partly qualified member of the Association of Taxation Technicians (UK).

He gained almost 20 years of experience in both direct and indirect taxation. He worked two years in the UK in the direct tax team of a small boutique firm, and also spent several months in Munich by WTS Germany in their transfer pricing service line. His focus areas are international taxation, Pillar 2, also VAT and expat taxation. He currently leads WTS's Hungarian tax team with over 40 tax professionals.

#### **Panel 4 - Legal constraints on tax competition and tax incentives**

##### **Chair - Prof. Dr. Guglielmo Maisto (Italy)**



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 global President 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 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. In 2023 he was appointed by the Ministry of Economy and Finance as member of the Technical Committee established for the implementation of the Italian Tax Reform. He is one of the independent persons of standing eligible as a member of the Advisory Commission provided for in the EU Directive on Tax Dispute Resolution Mechanisms in the European Union. 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.

##### **Speakers**

##### **Prof. Dr. Florian Haase (Germany)**



Prof. Dr. Florian Haase is a German-qualified Attorney-at-Law, Certified Tax Lawyer and Tax Advisor, Master of International Taxation and Partner of the international law, tax and accounting firm Rödl & Partner. He heads the International Tax Practice Group and the Tax Knowledge Management Team of Rödl & Partner Germany. Prof. Haase specializes in tax structurings of acquisitions, corporate reorganisations and restructurings, complex financing models as well as private equity and real estate transactions, each with a special focus on international and cross-border issues. He has a particular expertise in transfer pricing, relocation issues, the taxation of closed-end and open investment funds and tax litigation. Prof. Haase has written numerous articles in domestic as well as international handbooks, journals, periodicals and newspapers on (national and international) tax law issues. Prof. Haase is Co-Editor of "The Oxford Handbook of International Tax Law" (2023) and author of a well-received book in German on the competition of tax jurisdictions. Moreover, Prof. Haase is the editor of standard academic commentaries to important German tax law statutes, like the

German Foreign Tax Act and Double Tax Treaties, the German Investment Tax Act and the German Reorganization Tax Act. He is also the author of four well-received handbooks on German CFC-Rules, the taxation of open-ended investment funds, the taxation of international partnerships and the taxation of intellectual property, as well as the author of a book on International and European Tax Law and an accompanying book with cases. Prof. Haase is a Professor of Tax Law at IU International University, a frequent lecturer in international and European tax law and a sought-after speaker and panelist on domestic and international conferences.

#### **Dr. Leopoldo Parada (United Kingdom)**



Reader in Tax Law (Associate Professor) at King's College London. Previously he was an Associate Professor in Tax Law and Director of the Centre for Business Law and Practice at the University of Leeds. In the past he also held academic positions in Italy, Germany, and the Netherlands. Dr Parada also works as a tax policy advisor for different governments and international organisations around the world, and has participated various legislative tax reforms worldwide, including the introduction of interest limitation rules in Indonesia and the OECD Pillar 2 in Curaçao. His research focuses primarily on the international implications of BEPS, the application of tax treaties, and the European and international tax implications of the digitalisation of the economy.

Dr Parada is the author of several books and academic articles, and he is also a regular speaker in specialised conferences around the world, including also specialised media outlets both within and outside the UK. Most notably, his academic work has been cited by US Congressional Research Service and by the EU Advocate General in his opinion on the CJEU case C-342/20 related to investment funds in Finland. He has also collaborated with the International Consortium of Investigative Journalists (ICIJ) in important investigations related to tax avoidance, including the recent "Pandora Papers" in 2021. In 2020, Dr Parada was recognised by the "TaxCOOP 35 Leaders of the Future in Taxation" (Canada) as one of the most promising tax policy experts worldwide.

#### **Prof. Dr. Wolfgang Schön (Germany)**



Wolfgang Schön is Director of the Department of Business and Tax Law at the Max Planck Institute for Tax Law and Public Finance in Munich and Honorary Professor at Munich University. He is an International Research Fellow at the Oxford University Centre for Business Taxation. He was Chairman of the Board of EATLP, the Vice-Chair of the Permanent Scientific Committee of IFA and a Member of the BoT of the IBFD. Wolfgang Schön has been a visiting professor at Tilburg University, Vienna University of Business and Economics, NYU, Columbia University, University of Pennsylvania, UBC, the Universities of Antwerp and Liège and Bocconi University (Milan).

#### **Dr. Rita Szudoczky (Austria)**



Rita Szudoczky is an associate professor and member of the Board of the Institute for Austrian and International Tax Law of the Vienna University of Economics and Business (WU). She obtained *venia docendi* in tax law at the WU in 2022. Her habilitation thesis dealt with the role of principles in the international tax regime. Previously, she worked at the Amsterdam Centre for Tax Law, University of Amsterdam (UVA) where she completed her PhD degree in 2013 with a thesis on the relationship of various sources of EU law in the field of taxation. Rita had previously worked for the IBFD as well as for different law firms in the Netherlands and Hungary. She has contributed to various textbooks, academic volumes and written numerous articles on international tax law, EU tax law and, in particular, EU fiscal State aid law. She teaches as a visiting professor at various LLM programs in taxation around the world. Rita regularly speaks at conferences on international and EU tax law and has been a panelist on the IFA/EU seminar of the IFA Congress dealing with fiscal State aid in 2015 and 2020. Rita is a delegate of Hungary on the list of Independent Persons of Standing for the purpose of the EU Arbitration Convention and the EU Tax Dispute Resolution Directive.

## **Panel 5 - Tax competition after Pillar 2 with a regional focus – round table discussion**

### **Moderator: Dr. Borbala Kolozs (Hungary)**



Borbála (Bori) Kolozs is a researcher and lecturer in taxation law based in Budapest, Hungary. Her main areas of expertise are international taxation, VAT and tax morale. She has been awarded many prestigious fellowships and has lectured at several universities all over the world. She has been serving as the chair to IFA Hungary since 2015. Besides her 23 years of experience in tax law, she holds an LL.M in animal welfare law and she is a licensed jewellery appraiser

### **Speakers**

#### **Prof. Svetislav Kostic (Serbia)**



Dr Svetislav V. Kostić, LL.M (NYU) is an associate professor of tax law at the University of Belgrade Faculty of Law teaching at both undergraduate and graduate levels. His primary areas of expertise are direct taxation, international taxation and tax treaty law. Until 2016 Prof. Kostić also held the post of a Director with Deloitte Serbia Tax Services. He is one of the founders of the Serbian branch of the International Fiscal Association (IFA), currently in the capacity of its Secretary General, while he also served as one of the Vice Chairs of the IFA Europe Region. Prof. Kostić is a member of the Practice Council of the New York University School of Law LL.M in International Taxation and one of the founders of the International Tax Law and Policy Research Network. In addition to teaching at the University of Belgrade, Prof. Kostić has lectured at the New York University School of Law (LL.M in International Taxation Lunch Lectures), University of Amsterdam, University of Lausanne, the Financial University with the Government of the Russian Federation, University of Sarajevo, Strathmore University (Nairobi, Kenya) and the East African School of Taxation (Kampala, Uganda), while in 2018 he spent half a year as a research fellow with the IBFD in Amsterdam.



### **Dr. Błażej Kuźniacki (Netherlands/Poland)**



Associate Professor at the Lazarski University, Research Affiliate at the Singapore Management University – Centre for Artificial Intelligence and Data Governance, and an immediate ex-Assistant Professor at the University of Amsterdam (Amsterdam Centre for Tax Law, ACTL). Błażej also is an Advisor & Senior Manager at PwC Netherlands (Amsterdam office) and attorney-at-law (Warsaw Bar Association). Holding a PhD from the University of Oslo (Norway, since 2017) and a habilitation from the Lazarski University (Poland, since 2023), Dr. Kuźniacki is the award winning author of more than 100 scientific publications with national and global coverage, including four books. For the book “Beneficial Ownership in International Taxation” (2022), Dr. Kuźniacki was awarded with the International Fiscal Association (IFA) Mitchell B. Carroll Prize in 2023. He speaks frequently on international tax law, investment tax related disputes and tax XAI (eXplainable AI) next to his practice in these fields, including expert witness’s opinions.

### **Prof. Dr. Michael Lang (Austria)**



Prof. Dr. DDr. h.c. Michael Lang is Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and Academic Director of both the LL.M. Program in International Tax Law and of the doctoral program in international business taxation (DIBT) of this university. He is the President of the Austrian Branch of the International Fiscal Association (IFA).

### **Dr. Ciprian Păun (Romania)**



Ciprian Păun is a Romanian law qualified lawyer with 22 years of professional experience. He specializes in the area of Taxlaw corporate/M&A, banking law , assisting national and international investors and companies active in the oil, finance and banking, commerce, IT, industrial and manufacturing, real estate and capital market sectors. He has a vast teaching career, teaching courses in tax law and business law at well-established and renowned Romanian and foreign universities, such as the Babeş-Bolyai University in Cluj-Napoca, The University of Bucharest, Plymouth State University (USA), Ecole de Management de Normandie (Caen, France). He is Associate Professor at Babeş-Bolyai University, Faculty of Economics and Business Administration. Ciprian is author or co-author of more than 20 books, 60 articles in the field of tax law and corporate law. Ciprian graduated the LL.M master program at the Westfaelische Wilhelms Universitaet (Munster, Germany) and was a OMV Research Fellow between 2006-2007 at the Austrian and International Tax Law Institute under the guidance of Prof.Dr.H.C (multip) Michael Lang. He is a partner of Nestor Nestor Diclescu Kingston and Peterson (NNDKP) law firm, one of the Romanians leading business law firms since 2020. Ciprian is a member of EATLP (European Association of Tax Law Professors) and of NNDKP CELF – Center of Excellence in Fiscal Disputes. Ciprian is also member of the advisory board of some important companies active in real estate and stock market and was invited in many tax conferences and news channels shows, discussing on different contemporary tax topics. Ciprian was co-founder of the CEE TAX LAB Program in Romania, introduced by IFA Romania and professor Radu Bufan.

### **Ferenc Póczak (Hungary)**



Ferenc holds a degree in Economics from the Budapest University of Economics. He began working for Deloitte in 2001 and is currently a Tax Partner based in Budapest, Hungary. He is a certified tax advisor with extensive experience in corporate income tax and international taxation. His main focus is on advisory services relating to corporation taxes. Throughout his career, he has gained practical experience in the areas of identification and tax solutions in addition to business and legal issues for both domestic and multinational companies and groups. Within Deloitte, he leads the Business Tax service line in Hungary and is the International Tax service line leader for Central Europe.

### **Valentin Savov (Bulgaria)**



Valentin Savov is a Bulgarian attorney with more than 19 years of legal experience gained in leading law firms in Amsterdam, the Netherlands, Tokyo, Japan and Bulgaria. He is a Master of Laws from Sofia University in Bulgaria and a Master of International Tax Law from Leiden University in the Netherlands. Since 2014 Valentin is the chairman of International Fiscal Association Bulgaria Branch. Since 2024, Valentin is Vice-Chair of the Supervisory board of IFA. 2010, Valentin is listed as external consultant and expert to the tax authorities in the field of international tax law, transfer pricing and application of tax treaties. Valentin lectures on tax law at the International Graduate Business School's Master's programme and is a frequent speaker at seminars and conferences.