



Universität
Zürich^{UZH}

Rechtswissenschaftliches Institut

Eucotax Seminar 2020

«Base Erosion and Profit Shifting
(BEPS) - Implementation»

16 - 23 April 2020, University of Warsaw

© Prof. Dr. iur. Madeleine Simonek, Universität Zürich, Herbstsemester 2019



Universität
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Participating Universities



UNIVERSITEIT



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Master's Thesis

ECTS: 12 to 18 ECTS depending on individual agreement

Pages: approx. 35 (12 ECTS) to 45 (18 ECTS) pages

Submission Deadline: 29 February 2020

Wintercourse in Warsaw

Place and Date: University of Warsaw, 16 – 23 April 2020

Costs: Financed by sponsors, except of travel costs and pocket money that must be financed by your own (approx. CHF 200-400)

Goal: Discussion of the master's thesis in working groups, comparison and evaluation of the results, Drafting of a final paper and preparing a presentation comparing the policies and tax treaties of the participating countries and for EU member states the implementation of ATAD.

Language: English

For questions: Ist.simonek@rwi.uzh.ch



Master's Thesis Topics

- 1. General anti-abuse rule (BEPS Action 6 / ATAD):** Describe and analyse the extent to which your country's general anti-abuse rules (BEPS Action 6/ATAD) are implemented in your country, and evaluate how and to what extent these rules (i.e. the general anti-abuse rules) contribute to the improvement of the effectiveness of the fight against tax avoidance and to the reduction of the tax gap in your country.
- 2. Interest limitation rules (BEPS Action 4 / ATAD):** Describe and analyse the extent to which your country's interest limitation rules (BEPS Action 4/ATAD) are implemented in your country, and evaluate how those rules should be implemented in your country, inter alia in order to improve effectiveness and to reduce the tax gap.
- 3. Tax residence mismatches and exit taxation (BEPS Action 3 / ATAD):** Describe and analyse the extent to which your country has implemented or intends to implement the rules on Tax Residence Mismatches and Exit Taxation (BEPS Action 2 and 6/ATAD) and evaluate whether your country's implementation will meet the BEPS' and ATAD's goals to improve the effectiveness of the tax system, to reduce the tax gap and to avoid abusive tax planning structures.



Master's Thesis Topics

4. **Controlled foreign companies and similar regimes (BEPS Action 3 / ATAD):** describe whether your country knows controlled foreign companies rules (BEPS Action 3 / ATAD) or if your country does not know such rules whether rules with similar effects apply and evaluate to which extent these rules contribute to the improvement of the effectiveness of the fight against tax avoidance and to the reduction of the tax gap in your country
5. **Mandatory disclosure rules, with emphasis on tax advisor's and taxpayer's position (BEPS Action 12 / DAC6):** describe and analyse your country's MDR implementation (BEPS action 12 and DAC6), describe and analyse the extent of how the tax advisor and taxpayer's positions have been affected by the MDR, evaluation of implementation and effectiveness: do they improve efficiency or effectiveness of tax audit controls and reduce the tax gap?
6. **Dispute resolution mechanisms, with emphasis on mutual agreement procedure and arbitration (BEPS Action 14 / Dispute Resolution Directive):** Describe and analyse the extent to which your country's dispute resolution mechanisms, mutual agreement procedures and arbitration (BEPS Action 14/Tax Dispute Resolution Mechanisms Directive) are implemented in your country, and evaluate the interaction of the above mentioned procedures with the domestic proceedings and highlight the differences between the European and international legislation concerning this point.



Application

- Application has to be sent to lst.simonek@rwi.uzh.ch, with
 - Curriculum vitae
 - Academic Record
 - Language certificates (if available)
 - First and second choice of a topic
- Further information can be found on my homepage:
<http://www.rwi.uzh.ch/lehreforschung/alphabetisch/simonek/eucotaxwintercourse.html>
- For questions: lst.simonek@rwi.uzh.ch



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Eucotax Wintercourse 2017 in Zürich



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