

**MOBILITY OF WORK (CORPORATE TAX ASPECTS)**

The first part of the Plenary I shall cover the corporate tax ramifications of the mobility of workers focusing on activities conducted within MNEs relating to both business and staff functions (e.g. supervision of foreign subsidiaries), both through the use of contractors and employees. The panel will cover (a) PE threshold (i.e., magnitude and character of physical presence required to establish a PE); (b) if and under when supervisory activities conducted by the parent company's personnel in the country of residence of the subsidiary may constitute a PE; (c) when secondment of employees creates a PE; (d) cost, transfer pricing and VAT issues relating to employees' secondment; (e) determining PE profit from worker activity; (f) interaction between PE and technical service fee treatment; (g) executive mobility and corporate residence also having regard to vertical models of governance and reporting lines by function rather than entity.



**Jonathan Schwarz**  
Chair

Jonathan Schwarz is an English and an Irish Barrister at Temple Tax Chambers in London and is also a Canadian Barrister and a South African Advocate. His practice focuses on international tax disputes as counsel and as an expert and advises on solving cross-border tax problems.

He is a Visiting Professor at King's College London where he is Programme Director of the LLM (International Tax Law) and author of Schwarz on Tax Treaties and Booth and Schwarz: Residence, Domicile and UK Taxation among other publications. He is a member of the IFA Permanent Scientific Committee.



**Ruth Bloch-Riemer**  
**Speaker**

Ruth Bloch-Riemer's practice focuses on domestic and international tax law. Ruth Bloch-Riemer is advising domestic and international companies and managers in all taxation and social security matters particularly in the context of compensation, i. a. within employee participation schemes and executive mobility, and in the development and implementation of complex domestic and cross-border pension solutions.

She, furthermore, regularly advises Swiss and foreign high net worth individuals in all taxation matters. In particular, she supports clients with regard to wealth and succession planning, the structuring of charitable contributions, questions in the context of the taxation of art and artists, and questions within the field of the domestic and international structuring and coordination of their pension and social security.

In her areas of practice, Ruth Bloch-Riemer supports clients both in the context of compliance work and non-contentious procedures as well as in the context of litigation vis-à-vis domestic administrative and judicial authorities.

Ruth Bloch-Riemer regularly publishes and speaks at conferences on tax and social security matters. She is a certified tax expert and serves as examination expert within the certified tax expert diploma process.

Ruth Bloch-Riemer was awarded the Rising Star Award 2019 by Euromoney Legal Media Group and listed as a Rising Star in Tax in the Legal Media Group's Expert Guides 2021. She has been acknowledged by Chambers High Net Worth (HNW) 2020 and 2021 as "Up and Coming", ranking her as a driver of the firm's growth and working towards an established reputation in the market.



**Maikel Evers**  
Speaker

Maikel Evers joined EY as an Associate Partner in February 2020. A recognised expert in international taxation and tax policy, Maikel has broad experience in domestic and international tax policy and working with businesses on cross-disciplinary tax and compliance issues.

Since joining the EY tax policy team, Maikel has been providing insights to businesses, governments worldwide and the internal EY network on the impact of international tax developments on businesses and society. He assists businesses around the world in increasing the understanding of real-world business challenges among policy makers. He leads EY's EU Tax Policy Hub in Brussels, connecting EY's worldwide network with the EU institutions.

Trained as an international tax lawyer, Maikel has extensive experience in international and European taxation as well as policy making, in particular with the work of the OECD. In February 2014, Maikel joined the OECD's Centre for Tax Policy and Administration (CTPA) where he led various key projects. He served as the coordinator of the BEPS project to set up the Inclusive Framework on BEPS and led the Multilateral Instrument project. He also contributed to the development of the Unified Approach (Pillar One) and the treaty and EU aspects of the GloBE proposal (Pillar Two).

Prior to joining the OECD, Maikel gained experience in academia and government. As a researcher and lecturer he analysed the impact of international and European tax developments on rights and obligations of tax payers and administrations. As an advisor to the Netherlands Ministry of Finance, he negotiated tax treaties with G20 and developing countries, contributed to the design and development of international tax legislation, served as the competent authority of the Netherlands in charge of resolving cross border tax disputes and provided tax policy advice to the Netherlands Foreign Investment Agency and the APA/ATR team. He also represented the Netherlands in the negotiations over BEPS Actions 1-5 and 12.

Maikel is a Dutch national and is a frequent lecturer and speaker on international taxation. He holds a Masters in International tax law (Groningen University, Netherlands) and is an active member of the International Fiscal Association, serving as the president of the Netherlands branch and a member of the IFA Permanent Scientific Committee (Global).



**Helen Pahapill**  
Speaker

Helen Pahapill, LL.M. (University of Leiden) is a Tax Policy Adviser in Estonian Ministry of Finance. She is responsible for international tax issues and has been negotiating Estonian tax treaties for over 15 years. During the Estonian Presidency of the Council of EU she was the Co-chair of the Working Party of Tax Questions. Over the years she has been a delegate to several Working Parties of the OECD, including the Committee of Fiscal Affairs.



**Marta Pankiv**  
**Speaker**

Marta Pankiv leads the global tax function at Tricentis, a tech company with dual headquarters in the US and Austria. She is an international tax and transfer pricing professional with over 17 years of practical experience on a managerial level in-house and in various jurisdictions at PwC and Swiss multinational group. Dr. Pankiv is also a guest lecturer in the Executive Program in Transfer Pricing at the University of Lausanne in Switzerland, a member of IFA - International Fiscal Association, and regularly speaks at international tax conferences and publishes in professional tax journals. Her book published by IBFD - Contemporary application of the arm's length principle in transfer pricing - was cited in the 2018 Tax Court of Canada decision on transfer pricing. She holds a PhD in International Business Taxation from the Vienna University (WU) and LLM in International Tax Law (WU).