

13:45-15:15

Plenary I – Part II

Room Galilei

MOBILITY OF WORK (PERSONAL INCOME TAX ASPECTS)

The second part of the Plenary I shall focus on distinct issues relating to personal income tax; (a) characterization of income; (b) secondment of employees and treaties; (c) special treaties on cross frontiers workers; (d) social security issues. A separate subject which might also be included is a review of special tax regimes for non-resident individuals taking up residency on a temporary basis to conduct employment activities.



Daniel Gutmann
Chair

Professor of domestic, international and European tax law at the Sorbonne Law School (University Paris-1). He is also a partner at CMS Francis Lefebvre Avocats, in charge of the Tax Intelligence Department. Within CMS, Daniel is the Head of the CMS Treaty and EU Tax Law Group and a member of the steering committee, CMS Global Tax. Lastly, Daniel is the Chairman of the Academic Committee of the European Association of Tax Law Professors (EATLP), a member of the Permanent Scientific Committee of IFA and of the Scientific Committee of the French IFA Branch.



Eva Naux
Speaker

Eva Naux is head of Group Tax at PORR, an Austrian based international construction company. She is a lecturer at the Department of Austrian and International Tax Law at the Vienna University of Economic and Business Administration. Eva wrote her doctoral thesis on “Employee-Stock-Options” in Tax Treaty Law at the same department/university.



Hannelore Niesten
Speaker

Hannelore Niesten is a legal and fiscal policy expert in international and European taxation, providing consultancy services to the World Bank Group, the Asian Development Bank, and the International Center for Tax and Development. Hannelore's advisory experiences focus on the interface between tax law and policy issues, with emphasis on the business environment, financial inclusion, digital economy, and gender. Previously, Hannelore practiced tax law at a Brussels-based law firm and was a Fulbright Postdoctoral Scholar at Georgetown Law School and the University of Florida specializing in comparative international fiscal policy. Hannelore holds a PhD in Law from Maastricht University, an LLM in Business and Finance law from George Washington University, an Advanced Master in Tax Law and an Advanced Master in Notary Law from the Catholic University of Louvain, a Master in Globalization and Law, and a Master in European Law from Maastricht University.



Frank Pötgens
Speaker

Frank Pötgens is a tax lawyer with a focus on the area of international and EU tax law. His practice includes advising clients, which is a relatively small spin-off of De Brauw's corporate practice. The remaining and major part of his activities comprises litigation in a broader sense, including providing expert opinions for tax proceedings and second opinions, and conducting proceedings in the Netherlands' various tax courts. Frank regularly contributes to discussions on international tax law, and shares his views with the Dutch Ministry of Finance (e.g. on the 2010 tax treaty between the Netherlands and Japan, and the 2012 tax treaty between the Netherlands and Germany) and the Dutch parliament (hearing on the Dutch tax treaty policy and advising on the relationship between the Dutch Separated Private Assets regime and tax treaties). Frank was awarded his PhD by Erasmus University Rotterdam for his (published) thesis on the tax aspects of cross-border employees and their remunerations in January 2007.



Martin Reinhold
Speaker

Siemens AG corporate tax department responsible for the Group indirect tax and global employment tax matters. Before responsible for the taxation of Siemens Group international project business activities.