

**MOBILITY OF IPS AND SERVICES- CORPORATE TAX ASPECTS**

Break-out Session III shall discuss issues of implementation of IP Box regimes and the way these regimes have evolved and might further evolve in the light of the balance between residence and source taxation. The session shall also include a debate on income tax issues which may arise from the following: (i) mobility of business functions within groups; (ii) services (iii) characterization transactions related to IP (e.g. sale of IP vs license of IP) and (iv) income streams under treaties (Article 12 vs Article 7 OECD Model Convention). Similar issues of characterization regarding cloud computing or streaming.



**Robert Danon**  
Chair

Robert Danon is a Professor of International Tax Law at the University of Lausanne (Switzerland) where he heads its Tax Policy Center. He is a founding Partner of Danon, an independent firm with a predominant focus on international tax law, cross-border tax disputes and international arbitrations.

Professor Danon also serves as the Chairman of the Permanent Scientific Committee (PSC) of the International Fiscal Association.

From an international perspective, his practice focuses on tax treaties, transfer pricing and dispute resolution. He is regularly called to give evidence as a testifying expert or to act as an expert counsel in the framework of mutual agreement and arbitration proceedings, including investment law or commercial arbitrations.

At the national level, his expertise covers all areas of Swiss tax law, in particular corporate and MNE groups taxation, wealth and estate planning for individuals (including the taxation of trusts and foundations).

He also advises governments and taxpayers on reforms and corporate tax governance issues associated thereto. For instance, in 2015, he was requested by Switzerland's finance minister to analyze its entire post-BEPS corporate tax reform. He is also regularly invited by the OECD to express his views on matters of international tax law. He has in particular done so on the challenges raised by digitalization, both from the perspective of Pillar One and Pillar Two.



**Jean-Louis Geyr**  
Speaker

Jean-Louis Geyr is Senior Vice President, Head of Group Tax, for Nestlé, reporting to the Group CFO, who is a member of the Executive Board of Nestlé SA.

He has 35 years of international experience, as he has lived and worked in 5 different regions (Western Europe, Central & Eastern Europe, Asia, USA and partially Brazil), mainly in Tax and in Finance.

After a traineeship in a bank in London, he started his career in 1986 with PriceWaterhouse as an international tax consultant in Brussels and in New York at the International Tax Services (ITS). He then joined Procter & Gamble in 1991 for 17 years, where he had several roles in Tax and in Finance, in Western Europe, Central & Eastern Europe, Central Asia (as CFO), Greater China, in the USA and finally in Switzerland.

From 2008 till 2012, he worked for Vale, a Brazilian mining group, as Group Tax Officer, located in their Swiss office Switzerland, and partially in their Headquarters in Rio de Janeiro, Brazil, providing tax leadership in major acquisitions, mining projects, and business expansion across the world.

He joined Nestlé in October 2012, based in their worldwide headquarters in Vevey, Switzerland.

He has a law degree, as well as two post-university masters in Tax and in Financial Management. He is an alumni of IMD, Lausanne. He is of Belgian and Swiss nationality, married and has 3 boys.

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**Elizabeth Gil Garcia**  
Speaker

Elizabeth Gil García is a Tax Lecturer (tenure track) at the University of Alicante (Spain). She finished her PhD under the supervision of Prof. Amparo Navarro, at the University of Alicante in 2016, with the additional title of International Doctor and being awarded with the Doctoral Extraordinary Prize. In her research, she focuses on the taxation of R&D&I, environmental taxation, international taxation and EU tax law, having published the research results in prestigious national and international books and journals. Worth noting is her book "The IP Box Regime. A Study from an International and European Perspective" (Thomson Reuters-Aranzadi, 2021) and her article "The Single Tax Principle: Fiction or Reality in a Non-Comprehensive International Tax Regime?" (WTJ, 2019), which was awarded with an honourable mention in the IFA President YIN Scientific Award (2020).

She is an active IFA member, having been appointed as Spanish IFA-YIN Representative (since 2015) and a member of the IFA-YIN Committee (2016-2020). She is also a member of the IFA WIN Spanish Committee (since 2020), chaired by Prof. Marta Villar.



**Achim Pross**  
**Speaker**

Head of International Co-operation and Tax Administration Division, OECD Centre for Tax Policy and Administration.

Achim Pross is the Head of the International Co-operation and Tax Administration division, within the OECD's Centre for Tax Policy and Administration, and has responsibility for the Standard for Automatic Exchange of Financial Account Information in Tax Matters (Common Reporting Standard or CRS), the OECD's work to address the tax challenges arising from the digitalisation of the economy, many of the BEPS actions, as well as the work on tax administration and tax certainty and on countering tax crimes and other financial crimes.

He joined the OECD in 2001.

Prior to joining the OECD he worked in the tax department of a large US law firm working from offices in Washington D.C., Paris and London. Previously he was an assistant at Munich University's Research Centre for Foreign and International Tax and Financial Law.

Mr. Pross is a lawyer by background. He received his legal training at the University of Munich, the London School of Economics and Georgetown Law Centre, Washington D.C. He holds a PhD (Summa cum laude) in international taxation and was the winner of the International Fiscal Association's Carroll B. Mitchell prize in 1997.



**Caroline Silberztein**  
**Speaker**

Caroline Silberztein heads the EMEA Transfer Pricing practice of Baker McKenzie and the International Tax and Transfer Pricing group of Baker McKenzie in France. She assists multinational enterprises from a range of industries with transfer pricing risk assessment and management, design and implementation of transfer pricing policies, transfer pricing controversies, mutual agreement procedures and advance pricing arrangements, on a local and a global basis.

She was the Head of the OECD Transfer Pricing Unit from 2001 to 2011 and a member of the UN Subcommittee on Transfer Pricing since 2010. She is nominated on the list of independent persons of standing who can act as arbitrator for the EU Arbitration Convention and EU Directive on Dispute Resolution.

She is also a regular contributor of articles in French and international tax magazines and a lecturer in several Universities, and a member of IFA France's scientific committee.