



## Seminarul Malherbe

# DE OMNIBUS FISCALIBUS

### A. Organisation issues

This seminar is organized by International Fiscal Association Romanian Branch and Hamangiu Publishing House, with the support of: Leaua & Asociații Attorneys & Counselors București, Ciprian Paun Avocats Cluj-Napoca and Associated Business Advisors Timișoara.

#### *Contacts organising team*

Bufan Radu, e-mail radu.bufan@abaconsulting.ro, phone 004 0722 652 140,

Bufan Mihai, e-mail mihai.bufan@abaconsulting.ro, phone 004 0745 23 90 08,

Cristina Militaru, e-mail cristina.militaru@hamangiu.ro, tel. 0744 24 83 89 (Hamangiu Publishing House).

#### *Location*

Hotel Orizont, Predeal, Brașov county, Romania.

#### *Date*

First session: November 15<sup>th</sup> – 18<sup>th</sup> 2018

Second session: April 2019

#### *Planning*

Each session will have 2,5 days of intensive training, including 10 modules, at a rate of 4 modules of 1.5-2.0 hours each/day. (Thursday-Saturday).

#### *Details & Registration*

More details regarding the Malherbe Seminar, are also available on the web address:

<http://conferinte.hamangiu.ro/seminarul-malherbe2018/>

Also, on the conference site, participants can find the registration form.

#### *Working materials*

In Romanian, the working materials will include, mainly:

- *Tratat de drept fiscal - Dreptul fiscal al UE*, vol. II, Radu Bufan, Jacques Malherbe, Mirela Buliga and Natalia Svidchi; Publishing House Hamangiu, 2018;

- *Elemente de drept fiscal internațional*, Philippe Malherbe, Publishing House Hamangiu, 2017;
- *Ghidul Directivelor Europene privind TVA*, Ben Terra and Julie Kajus, Publishing House Hamangiu, 2015.

In English, the working materials will include, mainly:

- A guide to the European VAT Directives, Ben Terra and Julie Kajus, Publishing House IBFD 2018;
- ECJ Direct Tax Compass, editor Madalina Cotruț, Publishing House IBFD 2017;
- Materials on international and EU tax law (3 volumes) - editor ITC Leiden, 2018;
- Klaus Vogel on Double Taxation Conventions (fourth edition) - Publishing House Wolters Kluwer, 2015;
- EU relevant Directives;
- Reports published by the EU Commission, the IBFD, etc.;
- Slides of the speakers.

## **B. Proposed topics and lecturers**

---

### **I. BEPS (general) – 1 module**

---

*a. Lecturers:*

1. Prof dr. dr. h. c. Jacques Malherbe, Universite de Louvain, lawyer at Simontbraun Bruxelles;
2. Conf. univ. dr. Ciprian Paun, Babes Bolyai University Cluj Napoca, associated professor at the Plymouth State University of USA;

*b. Subjects:*

1. BEPS Actions implemented through EU Directives;
2. BEPS implementation in some EU countries (France, Belgium) and in Romania.

---

### **II. Transfer pricing – 3 modules**

---

*a. Lectures:*

1. Raffaele Petrucci, Managing Director of the TP center of the Wirtschaftsuniversitat Wien;
2. Adrian Luca CEO at Transfer Pricing Services Romania;
3. Daniel Iovescu, Partner at ABA Management;
4. Phd Augustin Rusu, specialist in transfer pricing.

*b. Subjects:*

1. General information;

2. The 3 BEPS actions;
3. Case studies from the Romanian practice of the tax audits and the case law;
4. The incidence of the CCCTB project.

---

### **III. GAAR/SAAR and the Anti Avoidance Directive (ATAD) – 2 modules**

---

*Lecturers:*

1. Prof. dr. univ. Radu Bufan at West University of Timișoara, Associate professor at the University of Bucharest;
2. Mădălina Cotruț lawyer specialized in international taxation, former Deloitte and Principal Research Associate at IBFD and visiting lecturer at the University of Amsterdam;
3. Prof. dr. Daniel Deak, Corvinus University Budapest.

*Subjects:*

1. Anti abuse rules in comparative law;
2. Anti-abuse provisions in EU directives;
3. The Romanian GAAR;
4. The implementation of the ATAD;
5. The Romanian practice of the tax administration (ANAF).

---

### **IV. VAT – 4 modules**

---

*Lecturers:*

1. Christian Amand, Lawyer specialized in VAT, partner of Xirius Tax Brussels, former chairman of the Indirect tax subgroup of the Fiscal Committee of the Confédération Fiscale Européenne;
2. Mariana Vizoli, tax advisor, former general manager of the VAT directorate and State Secretary in the Romanian Ministry of Finance,
3. PhD. Vladimir Marinescu, lawyer in the Timiș Bar.

*Subjects:*

1. The proof of IC supplies;
2. Rules for deductibility;
3. Autonomous EU categories;
4. The VAT split system
5. Recent case law of the ECJ
6. VAT on electronic supplies.

---

## **V. Double taxation conventions – 3 modules**

---

*Lecturers:*

1. prof. dr. Philippe Malherbe, Universite catholiques de Louvain, lawyer in the Brussels Bar;
2. PhD. Mirela Buliga, senior associate at Leaua & Asociatii, associate professor at the University of Bucharest;

*Subjects:*

1. Interpretation of DTC's;
2. The relations of the DTC's with the EU Tax law and with the Romanian Fiscal Code;
3. The impact of the MLI (multilateral instrument) on the treaties concluded by Romania.

---

## **VI. New developments on the EU tax law – 3 modules**

---

*Lecturers:*

1. Prof. dr. dr.h.c. Jacques Malherbe, Universite de Louvain, lawyer at Simontbraun Bruxelles;
2. Prof dr. Daniel Deak, Corvinus University, Budapest;
3. Conf. dr. Ciprian Paun, Babes Bolyai University Cluj Napoca, associated professor at the Plymouth State University of USA;
4. PhD Natalia Svidchi, lawyer, associate professor at the West University of Timișoara;

*Subjects:*

1. Taxation of the digital economy
2. Growth withholding on non-residents;
3. Proratisation of tax benefits: Schumacker revisited;
4. The principles of EU law applicable in the EU tax law (Proportionality, Legal certainty, Protection of legitimate expectations, etc.).

---

## **VII. Tax incentives granted by the Romania law – 1 module**

---

*Lecturers:*

1. Bogdan Nanu, partner, Associated Business Advisors Timișoara,
2. Drd. Traian Ștefănescu, senior lawyer at Leaua & Asociații;

*Subjects:*

1. Personal income tax exemption for IT sector;
2. Tax incentives for R&D Activities;
3. State Aid schemes.

---

## VIII. Fiscal procedure – 2 modules

---

### Lecturers:

1. Tanți Anghel, tax advisor, former general manager in the Romanian Ministry of Finance;
2. Dr. Gheorghe Matei, senior partner at Leaua & Asociații, associate professor at the University of Bucharest;
3. Dr. Sorina Doroga, West University of Timișoara,
4. Drd. Tudor Vidrean-Capusan, lawyer at Ciprian Paun Avocats Cluj-Napoca

### Subjects:

1. Rights of taxpayers. Taxation and European Convention of Human Rights;
2. The Directive no. 2017/1852 regarding the tax dispute resolution mechanisms in the European Union;
3. Taxation and illegally obtained evidence.

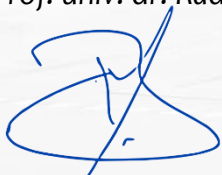
### Notes:

\* At each topic the presence of at least one lecturer working/teaching abroad will be ensured.

\*\* Participants can send in advance questions of general interests for each topic and the lectures will be able to answer them.

\*\*\* Participants will receive from the organizers a copy after *Elemente de drept fiscal internațional* by Philippe Malherbe, Publishing House Hamangiu, 2017 and *Ghidul Directivelor Europene privind TVA*, Ben Terra and Julie Kajus, Publishing House Hamangiu, 2015.

Prof. univ. dr. Radu Bufan



West University of Timișoara  
University of Bucharest