



The International Fiscal Association, the Slovak Republic Branch

has the pleasure to invite you to a regional IFA SR conference on the topic:

Offshore Structures and their Substance

Falkensteiner Hotel Bratislava, Pilárikova 5, Bratislava

18 September 2013, 09:00 – 15:00

PROGRAMME:

9:00 – 9:15 Registration of participants

9:15 – 11:00 Welcome
Renáta Bláhová, FCCA, LL.M., BMB Leitner, President IFA SR
Ing. Dana Meager, Vice-president of financial administration, Slovak Financial Directorate

Arbitration scheme for application of double tax treaties (DTT)
Speaker: Dr. Florian Brugger, KPMG, IFA Austria

Experience of tax administrators regarding application of double tax treaties
Speakers:
Ing. Dalila Kutišová Luknárová, Head of the Department of International Taxation Methodics, Slovak Financial Directorate
Ing. Jana Neštinová, Department of International Taxation, Slovak Ministry of Finance, IFA SR

Procedural aspects in judicial proceedings
Speaker: JUDr. Ivan Rumana, judge, Supreme Court of the Slovak Republic

11:00 – 11:15 BREAK

11:15 – 12:45 "Substance over form" rule in DTT law and case law
Speaker: JUDr. Marián Dzuroška, PhD., KPMG, IFA SR

Place of effective management in law and case law, impact on DTT application
Speaker: Martin Jakubec, Tax Manager, BMB Leitner

Withholding tax of 35% on payments to off-shore jurisdictions: impacts and related aspects
Speaker: Prof. Tomáš Balco, University KIMEP, IFA CR (previously Czech Ministry of Finance, Deloitte, PWC)

12:45 – 14:00 LUNCH

14:00 – 15:00 BEPS: How do entrepreneurs perceive the fight against aggressive tax planning
Speaker: Michal Antala, Senior Manager Deloitte, IFA SR

Further relevant aspects of cross-border taxation:
Closing panel discussion with all speakers

Fee incl. VAT: EUR 140.00 if paid until 13 September 2013



The International Fiscal Association, the Slovak Republic Branch

Please pay the conference fee to the account: Tatra Banka, account number: 2629206451/1100

Registrations: ifa@ifa-sr.sk

For further information see: <http://www.ifa-sr.sk/>