



Who Should Tax International Income?

*Featuring Keynote Remarks by
Lafayette “Chip” Harter
Deputy Assistant Secretary (International Tax Affairs)
U.S. Treasury (invited)*

Friday, February 1st, 2019

8:30 a.m. – 1:30 p.m.

Georgetown Law

Gewirz Student Center, 600 New Jersey Avenue NW, Washington, DC 20001

Join Georgetown Law’s Institute of International Economic Law (IIEL) and the International Tax Policy Forum (ITPF) on February 1st for a conference on the international allocation of rights to tax cross-border income.

Conventions and concepts developed under the auspices of the League of Nations have served as the architecture for international tax relations among developed economies for almost 100 years. Over the last few years, however, historic concepts regarding jurisdiction to tax, attribution of profits to permanent establishments, and arm’s-length transfer pricing have come under pressure. Notable national developments include the UK diverted profits tax, the German royalty barrier, the French and Italian digital services taxes, and the U.S. Base Erosion and Anti-abuse Tax (BEAT), to name just a few.

In a related development, the scope of the Organisation for Economic Co-operation and Development’s (OECD) ongoing study on taxation of the digitalizing economy has broadened to encompass a fundamental reexamination of the allocation of taxing rights, including a proposal that would establish a minimum tax on the income earned by the foreign affiliates of domestic companies and proposals that would increase taxing rights of market countries.

The 2017 U.S. tax reform both increases U.S. taxation of certain low-taxed income earned by the foreign affiliates of U.S. companies (i.e., the residence-based Global Intangible Low-Taxed Income rules, or GILTI) and increases U.S. taxation of income earned by foreign companies in the provision of services abroad for related U.S. parties (i.e., the source-based BEAT rules).

This conference brings together experts from academia, government, and private practice to share their views on challenges to the international income tax architecture. The closing panel will consider

how governments might realistically move forward in an environment where international economic cooperation is under strain.

ITPF/Georgetown Conference Program

Who Should Tax International Income?

Georgetown Law - February 1, 2019

8:30 a.m. **Registration**

8:50 a.m. **Introductory Remarks**

John Samuels

Chairman

International Tax Policy Forum (ITPF)

William Treanor

Executive Vice President and Dean

Georgetown Law

(invited)

9:00 a.m. **Recent Efforts to Assert Taxing Rights**

Moderator: **James R. Hines, Jr.**

L. Hart Wright Collegiate Professor of Law

Michigan Law

Presenters: **William Morris**

Deputy Global Tax Policy Leader

PwC

9:40 a.m. **Expanding Source, Destination, and User Taxation**

Moderator: **Mihir A. Desai**

Mizuho Financial Group Professor of Finance

Harvard Business School

Presenters: **Michael Devereux**

Director of the Oxford University Centre for Business Taxation

Oxford University

Lilian V. Faulhaber

Professor of Law

Georgetown Law

Ruud de Mooij

Division Chief, Tax Policy Division

International Monetary Fund

10:20 a.m. **Strengthening Residence-Basis Taxation**

Moderator: **Michelle Hanlon**

Howard W. Johnson Professor and Professor, Accounting
Massachusetts Institute of Technology (MIT)

Presenters: **Reuven Avi-Yonah**

Professor of Law
Michigan Law

Itai Grinberg

Professor of Law
Georgetown Law

Alan D. Viard

Resident Scholar
American Enterprise Institute (AEI)

11:00 a.m. **Break**

11:15 a.m. **Appropriate Responses to Rising Assertions of Taxing Rights**

Moderator: **Michael J. Graetz**

Columbia Alumni Professor of Tax Law
Columbia Law School

Presenters: **Giorgia Maffini**

Tax Policy and Transfer Pricing
PwC

Paul W. Oosterhuis

Of Counsel, International Tax
Skadden

Ruth Mason

Class of 1957 Research Professor of Law
University of Virginia School of Law

Jeff VanderWolk

Partner
Squire Patton Boggs

12:15 p.m. **Luncheon**

12:30 p.m. **Luncheon Address**

Introduction: **John Samuels**

Chairman
International Tax Policy Forum (ITPF)

Speaker: **Lafayette “Chip” Harter**
Deputy Assistant Secretary (International Tax Affairs)
Department of the U.S. Treasury (*invited*)

1:15 pm **Adjourn**

All interested members of the public are welcome; there is no cost to attend.

[Please register here.](#)

Please contact Christine Washington,
IIEI’s Director of Programs & External Affairs,
at 202.662.4193, or lawiie@georgetown.edu, with any questions.