

Welcome to

# Bilateral Meeting IFA Switzerland and Italy

15 September 2023



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# Bilateral meeting of September 15, 2023

We are thrilled to welcome you for this first combined IFA meeting between Switzerland and Italy since 2008.

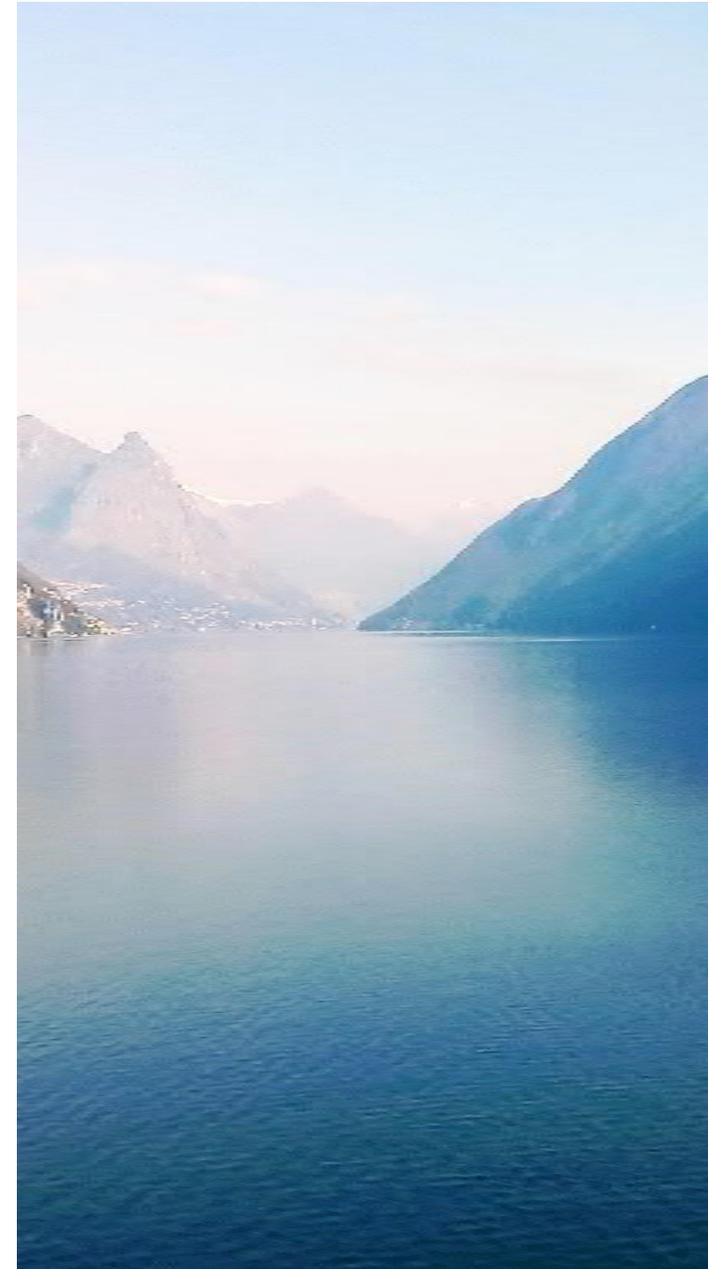
The relationships between Swiss and Italy have evolved significantly in the last years. One might think in particular to the source taxation of cross border workers, home office, the latest changes of the practice concerning the lump sum taxation or the expected impact of Pillar 2 on tax incentives.

A selected group of highly experienced practitioners and public officials both from Italy and Switzerland will discuss these topics and give us a view on the expected developments.

The presentations and discussions will be on-site and in English language only.

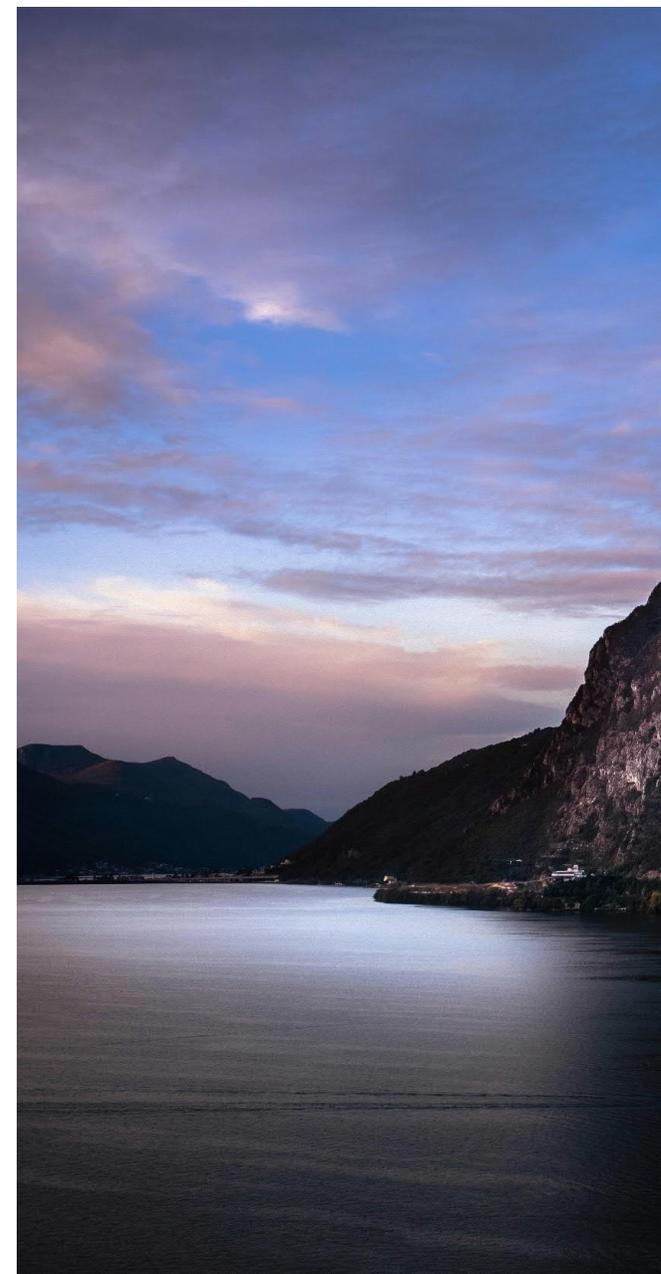
The seminar will take place at the Hotel Principe Leopoldo, a 5 stars hotel surrounding the Lugano Lake. We will conclude the seminar with a nice dinner in a typical grotto of the canton of Ticino.

We look forward to welcoming you in September and wish you a nice summer.



# AGENDA

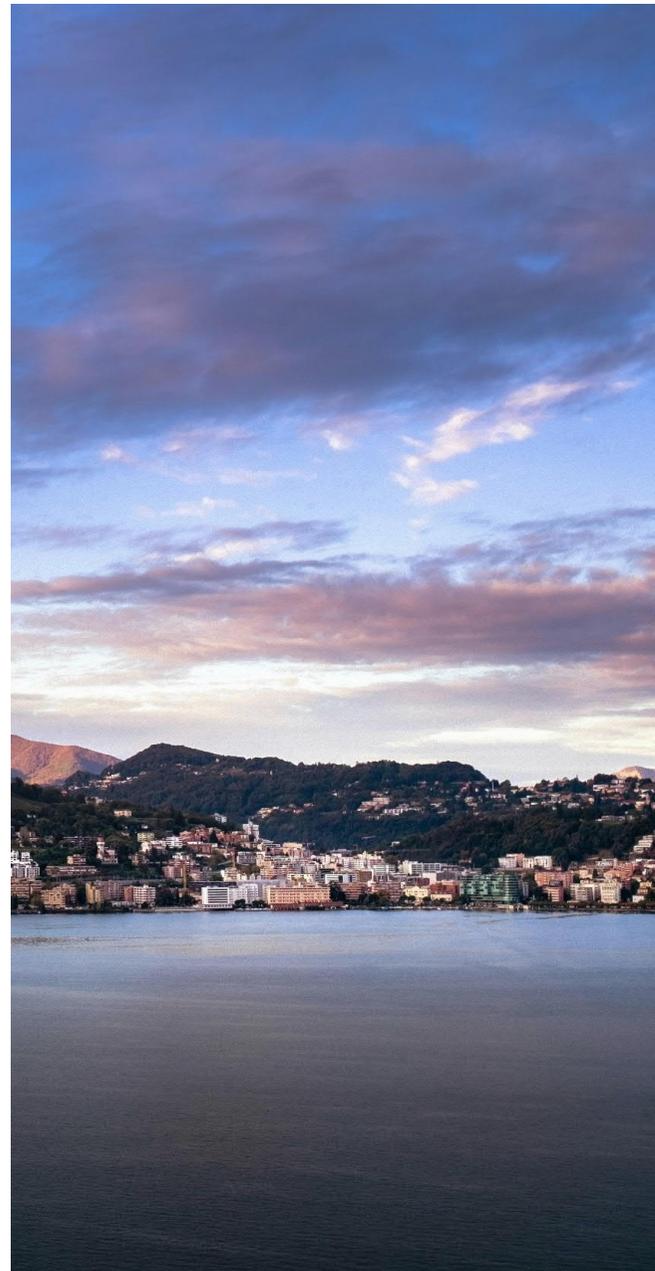
1	<b>Arrival of Participants at Principe Leopoldo / Registration / Welcome Coffee</b>	10:00
2	<b>Welcome of Italian and Swiss IFA Branch Presidents</b> <i>Guglielmo Maisto, President IFA Italy, Maisto Associati, Milan</i> <i>Andrio Orler, President IFA Switzerland, CMS von Erlach Partners, Geneva</i>	10:30
3	<b>Introduction morning program, presentation of the speakers</b> <i>Pascal Hinny, Lenz &amp; Staehelin, Zurich</i>	10:40
4	<b>Session I: Recent developments Italian – Swiss DTT</b> <i>Marco Iuvinale, Direzione rapporti fiscali europei e internazionali, Ministry of Finance Italy</i> <i>Valentino Rosselli, State Secretariat for International Finance (SIF), Berne</i>  <b>Comments (10 min)</b> <i>Michele Lenotti, PWC, Milan</i> <i>Francesca Amaddeo, Scuola universitaria professionale della Svizzera italiana (SUPSI), Lugano</i>  <b>Q&amp;A</b>	10:45
5	<b>Session II: Recent MAP / APA Cases</b> <i>Christoph Studer, State Secretariat for International Finance (SIF), Berne</i> <i>Simone Di Vaia*, Ufficio Risoluzione e prevenzione controversie internazionali, Italian Revenue Agency</i>  <b>Comments (10 min)</b> <i>Antonfortunato Corneli, EY, Milan</i> <i>Paolo Bottini, Bär &amp; Karrer, Lugano, CH</i>  <b>Q&amp;A</b>	11:30
6	<b>Short Break</b>  *TBC	12:15



7	<p><b>Session III: Recent Court Cases regarding cross-border matters</b>  <i>Moritz Seiler, Swiss Federal Supreme Court, Lucerne</i>  <i>Mario Tardini, Studio tributario Deiure, Milan</i></p> <p><b>Comments (10 min)</b>  <i>Maricla Pennesi, Andersen, Milan</i>  <i>Lukas Aebi, Lenz &amp; Staehelin, Zurich</i></p> <p><b>Q&amp;A</b></p>	12:30
8	<p><b>Flying Lunch / Keynote speeches</b></p>	13:15
9	<p><b>Introduction in afternoon program, presentation of speakers</b>  <i>Massimo Giaconia, Secretary IFA Italy, Gatti Pavesi Bianchi Ludovici</i></p>	14:15
10	<p><b>Session IV: OECD-Pillar Two in Italy and Switzerland, carve-outs, incentives, interaction with CFC-rules</b>  <i>Fabio Brunelli, Di Tanno Associati, Milan</i>  <i>Antonio Pérez, Schaffhausen Tax Administration, Schaffhausen</i></p> <p><b>Comments (10 min)</b>  <i>Luana Foffo Ciucci, Procter&amp;Gamble, Rome</i>  <i>Daniel Gentsch, EY, Zurich</i></p> <p><b>Q&amp;A</b></p>	14:20
11	<p><b>Session V: Cases on lump sum taxation for individuals: permissible activities, application of double taxation treaties, determination of tax bases</b>  <i>Giordano Macchi, Ticino Tax Administration, Bellinzona</i>  <i>Francesca Vitale, Direzione Centrale Grandi Contribuenti e Internazionale Settore Internazionale, Italian Revenue Agency</i></p> <p><b>Comments (10 min)</b>  <i>Giovanni Stucchi, Kellerhals Carrard, Lugano</i>  <i>Massimo Antonini, Chiomenti, Milan</i></p> <p><b>Q&amp;A</b></p>	15:05



12	<b>Coffee Break</b>	<b>15:50</b>
13	<p><b>Session VI: Cases on cross-border home office: Risks of unwanted PE, cross-border commuter rules, corporate residency</b>  <i>Carlo Paoletta, McDermott Will &amp; Emery, Milan</i>  <i>Kathrin Egli Arginelli, Ticino Tax Administration, Bellinzona</i></p> <p><b>Comments (10 min)</b>  <i>Francesco Cardone, LED Taxand, Milan</i>  <i>Sebastiano Garufi Giuliani, Altenburger Ltd legal + tax, Lugano</i></p> <p><b>Q&amp;A</b></p>	<b>16:20</b>
14	<p><b>Closing Remarks</b>  <i>Pascal Hinny, Lenz &amp; Staehelin, Zurich</i>  <i>Guglielmo Maisto, President of IFA Italy, Maisto Associati, Milan</i></p>	<b>17:05</b>
15	<b>Drinks reception / Networking at Principe Leopoldo</b>	<b>17:15</b>
16	<b>Dinner at Grotto Figini, Lugano / Collina d'Oro</b>	<b>19:30</b>



# GENERAL ORGANISATION

## Hotel:

### Villa Principe Leopoldo

Via Montalbano, 5

CH - 6900 Lugano - Switzerland

Tel: +41 91 985 88 55

## Restaurant:

### Grotto Figini

Via ai Grotti 17

CH - 6925 Lugano / Collina d'Oro - Switzerland

Tel: +41 91 994 40 80

- Transportation from the train station to the hotel: organised by a shuttle
- Transportation from the hotel to the grotto: organised by a shuttle
- Fee: CHF/EUR 180 for IFA-members, CHF/EUR 350 for non-IFA members (*fee includes seminar materials (electronic), coffee-breaks, flying-lunch, aperitif after the seminar, dinner at Grotto Figini, shuttle transfers from Lugano station and to Grotto Figini*)
- Registration on-line <https://www.ifaitaly.it/bilateral-meeting/>

*Thank you to our Silver-Sponsors*

Alma LED

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