

# IFA USA Research Symposium

September 30, 2012

	Track Steve Shay	Track Diane Ring	Track Brigitte Muehlmann	Track Dan Berman
1:30 p.m.	Reuven Avi-Yonah - U.S. <b>Eppur Si Muove: Mobility, Taxation, and the Capital/Labor Dichotomy</b> (analytical)	Chloe A. Burnett - Australia <b>Is Cross-Border Intragroup Debt Equity? The Interaction Between Debt/Equity, Transfer Pricing and Thin Capitalization Rules</b> (analytical)	Khrista McCarden - U.S. <b>The Charitable Deduction Games: Are the Laws in Your Favor?</b> (analytical)	Craig Elliffe - New Zealand <b>Discriminatory Thin Capitalisation Rules: The Relationship between the Non-Discrimination Article in the OECD Model and Domestic Thin Capitalisation Rules</b> (analytical)
2:15 p.m.	Michael Dirkis - Australia <b>“ . . . Nowhere Man Sitting in His Nowhere Land”: Case Studies in Cross Border Arbitrage</b> (case studies)	Sandra Martinho Fernandes - IBFD <b>Capital attribution: Towards an International Standard?</b> (analytical)	Eva Eberhartinger, Andreas Göritzer & Erich Pummerer - Austria <b>Tax Advantage of Cross-Border Variable Interest Payments under Economic and Legal Uncertainty</b> (simulation)	Angharad Miller - UK <b>A Comprehensive Survey of Treaty Practices Concerning Enterprise Services</b> (mixed, primarily empirical)
Refreshment Break				
3:30 p.m.	Andreas Oestreicher - Claudia Kessler, Germany <b>CCCTP Option</b> (experiment)	Henry Ordower - U.S. <b>Utopian Visions toward a Grand Unified Global Tax Base</b> (analytical)	María Teresa Soler Roch & Emilio Cencerrado Millán - Spain <b>Limitations on the Deduction of Interests. Some Recent Developments</b> (analytical)	Saurabh Jain, John Prebble, and Kristina Bunting - New Zealand <b>Conduit Companies, Beneficial Ownership, and the Test of Substantive Business Activity in Claims for Relief under Double Tax Treaties</b> (analytical)
4:15 p.m.	Tracy Gutuza - South Africa <b>A South African Tax Law Perspective: The Taxation of Enterprises and the Headquarter Company Structure in the Southern African Context</b> (analytical)	Luzi Cavelti - Switzerland <b>Globalization and Different Models of International Cooperation in Tax Law</b> (analytical)	Gloria Teixeira - Portugal <b>Tax and Accounting Principles: The Hard Path of Tax Harmonization in the EU</b> (analytical)	Ramon Dwarkasing - Netherlands <b>The Concept of Associated Enterprises</b> (analytical)