



**Taxation meets Arbitration
Arbitration Clauses in Tax Treaties**

6-7 March 2009, Frankfurt

Conference
hosted by

German Institution of Arbitration (DIS)

and

University of Münster

**Friday
6 March 2009**

19.00h

Welcome Reception & Dinner
Gaststätte "Adolf Wagner"
Schweizerstraße 71
60594 Frankfurt

**Saturday,
7 March 2009**

Venue: **Frankfurt International Arbitration Center of DIS and Frankfurt Chamber of Industry and Commerce (FIAC)**
(at the Frankfurt Chamber of Industry and Commerce)
Börsenplatz 4
60313 Frankfurt/Main

9.30h **Welcome by**
Professor *Gerald Mäsch*, University of Münster

Morning Session moderated by Dr. *Roland Ismer*,
University of Munich / University of Nürnberg

9.45h **The Introduction of an Arbitration Clause in the OECD Model Treaty as a Means to Increase the Efficiency of Mutual Agreement Procedures**

Speaker: Professor *Hugh Ault*, OECD / Boston College Law School

Co-Presentation: The German Practice with Respect to Arbitration Procedures in Tax Treaty Dispute Resolution by *Michael Wichmann*, Head, Tax Treaty Policy Division, German Federal Ministry of Finance, Berlin

10.45h Coffee break

11.00h **The Scope of Application of Arbitration Procedures in Tax Treaty Disputes**

Speaker: Professor *Kees van Raad*, University of Leiden

Co-presentation: A Critical Appraisal of Arbitration Clauses in Tax Treaties by *Rechtsanwalt Professor Reinhard Pöllath*, P + P Pöllath + Partners, Munich

12.00h Lunch break

Afternoon Session moderated by
Rechtsanwalt Dr. Wolfgang Kühn, Heuking Kühn Lüer
 Wojtek, Düsseldorf

13.30h **Implementation of Mutual Agreements and Arbitral Awards into Domestic Law – Parallel Proceedings and Conflicting Decisions**

Speaker: Professor *Ekkehart Reimer*, University of Heidelberg

Co-presentation: Tax Treaty Disputes from the Tax-Payers' Point of View by *Rechtsanwalt Arno E. Gildemeister*, Paris

14.30h Coffee Break

14.45h **Tax Matters in International Investment Arbitration**

Speaker: Professor *William W. Park*, Boston University

Co-presentation: Similarities and Differences between Investment Arbitration and Tax Treaty Arbitration by *Rechtsanwalt Dr. Richard Happ*, Luther Rechtsanwaltsgesellschaft mbH, Hamburg

15.45h **Panel Discussion: Investment Arbitration – Model or Mirage for Tax Treaty Disputes?**

Moderator: Professor *William W. Park*, Boston University

Panelists:

The Honorable *Charles N. Brower*, 20 Essex Street Chambers, London

Dr. *Marcus Desax*, Walder Wyss & Partners, Zurich
 President, International Fiscal Association

Dr. *Richard Kreindler*, Shearman & Sterling, Frankfurt

Dr. *Wolfgang Kühn*, Heuking Kühn Lüer Wojtek, Düsseldorf

ca. 17.00h End of Conference

Registration Information

Conference Venue:

7 March 2009:

Frankfurt International Arbitration Center of DIS and Frankfurt Chamber of Industry and Commerce (FIAC)
(at the Frankfurt Chamber of Industry and Commerce / IHK Frankfurt)
Börsenplatz 4
60313 Frankfurt am Main

Evening Event:

6 March 2009

Gaststätte "Adolf Wagner"
Schweizerstraße 71
60594 Frankfurt
Tel: +49 (0)69-612 565 / Fax: +49 (0)69-611 445

Registration Fee:

Conference, 6/7 March 2009

DIS- and DIS40-members EUR 476,00
(EUR 400,00 plus 19% VAT)

Non-members EUR 595,00
(EUR 500,00 plus 19% VAT)

The registration fee includes the conference materials and publication, the evening event on 6 March 2009 as well as lunch and beverages on 7 March.

Guests who will take part only in the evening event on 6 March will be charged **EUR 75,00 plus 19 % VAT**.

Participants who apply for DIS membership at the time of registration will be charged with the reduced fee.

We kindly ask for the registration fee for the conference on 7 March 2009 to be paid upon receipt of our invoice to the account of the German Institution of Arbitration.

Registration and information:

Deutsche Institution für Schiedsgerichtsbarkeit e.V. (German Institution of Arbitration)

Beethovenstr. 5 - 13, 50674 Köln

Tel.: +49 (0)221-28552-0

Fax: +49 (0)221-28552-222

e-mail: dis@dis-arb.de

Online registration: www.dis-arb.de (re. section "Current")

or www.tax-arbitration.com

Registration deadline:

We kindly ask for timely registration, however at the latest by **20 February 2009**. In case of cancellation of registrations made after 20 February 2009 or in case of non-attendance fees will not be reimbursed.

Hotel accommodation: A block reservation has been made at the

Steigenberger Frankfurter Hof

Am Kaiserplatz

60311 Frankfurt am Main

Tel: +49 (0)69 215 00

Fax: +49 (0)69 215 902

Single room: 175,00 EUR incl. breakfast

Please refer to the reservation code "DIS" when making your reservation. The block reservation is effective until 4 February 2009.