#### Editör/Editor: Prof. Dr. Billur YALTI

Koc Üniversitesi Hukuk Fakültesi

# CROSS-BORDER TAX CHALLENGES IN THE 21ST CENTURY

### 21. YÜZYILDA SINIR ÖTESİ VERGİ SORUNLARI



### İçindekiler

Önsöz	V
Preface	VII
İçindekiler	IX
Opening of the Conference	1
First Session	
The Changing International Tax World: Post-BEPS Order or Chaos?	<i>7</i>
Moderator: Prof. Dr. Jacques Malherbe Simont Braun, Belgium	
Valerio Barbantini, Senior Advisor, Coordinator of BEPS and Developing Countries, OECD	
Michael Lennard, Chief of International Tax Cooperation and Trade, United Nations	
Prof. Dr. Rita de la Feria, University of Leeds, School of Law, Un	iited Kingdom
Ramazan Biçer, Centrum Consulting, Turkey	
Dr. Erdal Ekinci, Esin Attorney Partnership (Baker & McKenzi	ie). Turkev

#### **Second Session**

The Perception of Abuse: Is Tax Avoidance the Driver for a "Global Tax System"?47
Moderator: Prof. Dr. Yariv Brauner University
of Florida, Levin School of Law, USA
Prof. Dr. Guglielmo Maisto, Cattolica di Piacenza
University, Faulty of Law and Economy, Italy
Andrea Silvestri, BonelliErede, Italy
Assoc. Prof. Dr. Cihat Öner, Ankara University, Faculty of Law,
Turkey and Tilburg University, Faculty of Law, the Netherlands
Bruno Gibert, CMS Bureau Francis Lefebvre, France

# Third Session (organized by EY)

What is the "World" of Tax? Directions and Lessons Learned from	
Value Added Tax in a Digitalized World	. 73

Moderator: Erdal Çalıkoğlu Ernst & Young, Head of Tax, Turkey
Jean Marc Cambien, Ernst & Young, Central and
Southeast Europe Indirect Tax Leader, Belgium
Prof. Dr. Edoardo Traversa, Catholic University
of Louvain, Faculty of Law, Belgium
Prof. Dr. Rita de la Feria, University of Leeds, School of Law, United Kingdom
Christian Amand, Xirius Law Firm, Belgium

# Fourth Session (organized by YIN Turkey)

Convention to Prevent BEPS - Answers Unknown?......105

Moderator: Scott Wilkie Blake, Cassels &
Graydon LLP, Vice Chair IFA PSC, Canada
Nathalie Bravo, Vienna University of Economics and Business, Austria
Laura Turcan, Vienna University of Economics and Business, Austria
Assoc. Prof. Dr. Irma Johanna Mosquera Valderrama, International
Bureau of Fiscal Documentation, the Netherlands and Leiden
University, Institute of Tax Law and Economics, the Netherlands
Assoc. Prof. Dr. Leyla Ateş, Altınbaş University, Faculty of Law, Turkey

Food for Thought: The Challenges Arising from the Multilateral

#### Fifth Session (organized by PwC) (parallel session)

Dispute Resolution in International Tax Matters	
in the BEPS Era: More Controversy or More Legal Certainty?	53

Moderator: Zeki Gündüz PwC, Head of Tax, Turkey Prof. Dr. Stephan Rasch, PwC, Partner, Germany Ezgi Türkmen, PwC, Partner, Turkey Özlem Güç Alioğlu, PwC, Partner, Turkey Daniele Conti, PwC, Italy

#### Fifth Session (organized by KPMG) (parallel session)

Responsible Tax Approach in Tax Governance: The Dilemma
between "Legal and Ethical" for All Stakeholders187
Moderator: Abdulkadir Kahraman KPMG, Head of Tax, Turkey
Christopher Morgan, KPMG, Head of Global Tax Policy, United Kingdom
Kemal Uzun, Koç Holding, Tax Director, Turkey
Akın Tavuz, Doğuş Holding, Vice President, Turkey
Timur Çakmak, KPMG, Partner, Turkey
Yusuf Penezoğlu, KPMG, Partner, Turkey
Sixth Session
Final Conclusions of the Conference221
Prof. Dr. Billur Yaltı Koç University, Law School, Turkey