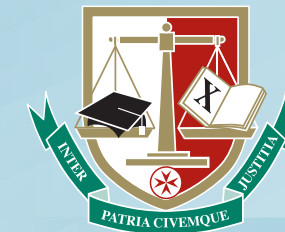


## CONFERENCE PROGRAMME

- 8.15**      **Registration**
- 9.00**      **Opening address** by the President of the Institute, Dr Renald Micallef
- 9.15**      **Address by the Finance Minister** Hon. Prof Edward Scicluna
- 9.30**      **Session 1 – Prof Piergiorgio Valente**  
A New Institutional Tax Framework – The Strategic Building Blocks
- 10.10**     **Session 2 – Dr Christian Amand**  
VAT in the Internal Market
- 10.50**     **Coffee Break**
- 11.10**     **Session 3 – Dr Neville Gatt**  
Withholding Taxes under Maltese law – A Matter of Efficiency over Fairness?
- 11.50**     **Session 4 – Mr Marc Alden and Mr Roberto Santos**  
Automatic Exchange of Information – A Drive towards Global Tax Transparency
- 12.30**     **Address by the Shadow Finance Minister** Hon. Dr Mario De Marco
- 12.45**     **Question and Answer Panel Discussion**
- 13.15**     **Lunch**
- 14.30**     **Breakout Session No 1: The EU Anti-Tax Avoidance Directive**  
Moderators: Dr Rachel Galea and Dr Kadambari Chari
- 14.30**     **Breakout Session No 2: Automatic exchange of information**  
**– is this a solution or an unnecessary burden?**  
**What are the best practices to comply with these regimes?**  
Moderators: Dr Ramon Navarro and Mr Roberto Santos
- 14.30**     **Breakout Session No 3: Transfer Pricing and the EU drive for Fairness and Efficiency**  
Moderators: Dr Edward Attard and Mr David Costa
- 14.30**     **Breakout Session No 4: Recent Legislative Tax Changes in Malta**  
Moderators: Ms Geraldine Schembri and Dr Stephen Attard
- 14.30**     **Breakout Session No 5: Developments in the European VAT landscape**  
Moderators: Dr Sarah Aquilina and Mr Christian Vella
- 16.05**     **Breakout Session Debrief**
- 16.45**     **Concluding comments** by Dr Conrad Cassar Torregiani, Conference Moderator

# TOWARDS A FAIR & EFFICIENT TAX SYSTEM?

**THE ANNUAL TAX CONFERENCE 2016**



**MALTA INSTITUTE OF TAXATION**

Friday 29th April 2016 at The Westin Dragonara Resort, St. Julians  
*under the Patronage of Hon. Minister for Finance & Hon. Shadow Minister for Finance*

Email: [mit@maintax.org](mailto:mit@maintax.org) ■ Tel: 2131 4653 / 2143 0070  
[www.maintax.org](http://www.maintax.org)

*Event Partners*







### Dr Conrad Cassar Torregiani

Conrad is one of seven tax principals in the Deloitte Malta tax practice and is Leader for Cross Border Tax with overall responsibility for the International Tax and Transfer Pricing function lines within the practice. Conrad joined the Deloitte Malta tax department in 2001 after graduating Doctor of Laws from the University of Malta and Master of Laws in International Taxation from the University of Leiden (the Netherlands). Conrad is vice president of the Malta Institute of Taxation and lectures international tax law at the University of Malta and the University of Leiden.



### Dr Neville Gatt

Dr Neville J Gatt is a tax partner at PricewaterhouseCoopers Malta. He has 23 years of tax and legal consultancy experience in the tax and corporate fields, both locally and overseas. Neville has also drafted amendments to Maltese laws and he has also been consulted by the Maltese authorities on various legal drafting issues. Neville lectures at the University of Malta & in the Advanced Diploma in International Taxation & has addressed various conferences & seminars both locally & abroad.



### Dr Kadambari Chari

Kadambari Chari is an assistant manager in the tax function at KPMG in Malta, specialising in tax structuring, group restructuring, financing and other international tax issues. She also gives lectures on the OECD Model Tax Convention and Malta's Double Tax Agreements for the course leading to the Advanced Diploma in International Taxation (ADIT) conferred by the UK Chartered Institute of Taxation. Kadambari concluded her Law degree at Symbiosis International University in India in 2007 and, in 2011-2012, followed the Advanced LLM in International Tax Law at the International Tax Center Leiden, Leiden University, where she stayed on as a teaching assistant and subsequently as the programme and academic coordinator.



### Prof Piergiorgio Valente

Professor Piergiorgio Valente is a Certified Tax Advisor and Auditor under Italian Law. He is the Founding and Managing Partner of Valente Associati GEB Partners. Piergiorgio has acquired extensive and specialized experience within the various areas of international tax, tax litigation, tax strategy and tax control. He is Chairman of the Fiscal Committee of the Confédération Fiscale Européenne (CFE), Chairman of the International Tax Committee of the International Association of Financial Executives Institutes (IAFEI), and Extended Bureau Member of the Taxation and Fiscal Policy Committee of the BIAC (Business and Industry Advisory Committee to the OECD). He is author of 10 Manuals, co-author of 15 Volumes. Over 400 articles published both in Italy and abroad.



### Mr Marc Alden

Magna Marc is the leader of the tax practice at Deloitte in Malta and also forms part of the financial services group of the firm. Marc has over 20 years' experience practicing in the field of corporate taxation with particular focus in the area of international tax services. He has advised clients across a number of industry sectors on a wide variety of international tax issues including cross-border acquisitions, corporate re-organisations, operational taxes and exchange of information obligations.



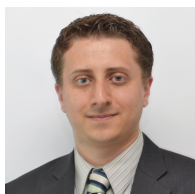
### Dr Christian Amand

Christian AMAND is member of the Bar of Brussels and partner of Xirius. He has a law degree from the Université Catholique de Louvain. He has gained extensive experience in indirect taxation and in VAT issues in particular, first as a tax adviser with major audit firms and later as a lawyer specialised in VAT. He chaired the VAT and indirect taxation subgroup of the Confédération fiscale Européenne (CFE) from 2008 to 2012 that represents tax advisers and lawyers specialised in taxation at the European Institutions. He is currently involved with the "EU VAT Forum" at the European Commission which is developing an on-going dialogue between national VAT authorities, business and VAT advisers to find practical solutions within the current framework of European VAT legislation.



### Dr Rachel Galea

Rachel is a Manager within the International Tax department of Deloitte in Malta. Further to graduating as a lawyer from the University of Malta, Rachel obtained a Masters of Advanced Studies in International Tax law from the University of Leiden and following the completion of her postgraduate studies she worked as a teaching assistant at the International Tax Centre in Leiden. Rachel specializes in cross border tax, handling both local and foreign client engagements within the team.



### Dr Ramon Navarro

Dr Ramon Navarro is an assistant manager at PwC Malta, he graduated as a lawyer from the University of Malta in 2009. After obtaining an LL.M. from Wayne State University, Detroit, Michigan focused mostly on international tax and in particular information exchange on tax matters, Ramon has specialised in FATCA and the Common Reporting Standard and is part of the PwC Automatic Information Exchange Team. In addition, Ramon also assists in corporate law related matters (legal documentation, statutes, resolutions etc), and handles queries regarding general tax advisory as well as Maltese employment law.



### Mr Roberto Santos

Roberto graduated as public accountant & completed a Master's degree in Mexican Taxation in the University of Guadalajara. In 2012, Roberto completed a Master's Degree in International Taxation at the University of Leiden, the Netherlands. After graduating at the University of Leiden, Roberto joined Deloitte Malta in the field of international taxation in reference to cross border transactions, investments & reorganisations. Part of his role consists in advising & assisting companies regarding automatic exchange of information particularly in respect to determining & complying with their FATCA & CRS obligations.



### Ms Geraldine Schembri

Geraldine Schembri is a tax partner at Grant Thornton where she is primarily involved in cross border tax and vat structuring for foreign groups operating in Malta and high net worth individuals. An accountant by profession, she has over 20 years' experience in different aspects of taxation and VAT. Geraldine has spoken at several conferences and contributed to the Malta chapter of a publication. She is a council member and treasurer of the Malta Institute of Taxation. She is also member of the CFE direct tax sub-committee and is the Chair of the CCCTB Ad Hoc Working Group. Geraldine may be contacted at [Geraldine.Schembri@mt.gt.com](mailto:Geraldine.Schembri@mt.gt.com)



### Mr Christian Vella

Christian Vella is a partner & director at 3a Accountants, responsible for taxation issues. He is one of the founding partners of the firm. Christian has extensive experience as a consultant to various firms, both private and governmental. He is also a specialist in Local Government Accounting. He holds a Bachelor's degree in Accountancy from the University of Malta, is a Certified Public Accountant and Registered Auditor, a member of the Malta Institute of Accountants as well as a member of the Malta Institute of Taxation. He excelled in the Institute's postgraduate Diploma in Taxation by attaining first place during the 2006/2007 session. Christian is Assistant Treasurer of the Malta Institute of Taxation, which he also represents at meetings of the Confédération Fiscale Européenne.



### Dr Edward Attard

Edward Attard is a tax lawyer, specialising in international and European taxation law. Prior to moving to Malta in 2011, Edward worked in London for PwC and in the Netherlands for the International Tax Centre and Leiden University. He has considerable experience assisting large multinational corporations with their tax affairs, including TP matters. Edward is a member of the PwC pan-European EUDTG State Aid Working Group and Technical Committee.



### Dr Stephen Attard

Stephen Attard heads the Tax and Corporate Finance department at GANADO Advocates, and has advised and assisted international clients in respect of Maltese tax and corporate law aspects in a wide range of transactions over the past 24 years. His clients include various internationally-listed corporate groups, financial institutions, private equity and hedge fund promoters and managers, investment funds, privately-held corporate entities, and high net worth individuals. Stephen has contributed directly in drafting various amendments to Malta's tax laws over the years, including tax rules applicable to companies, yacht and aircraft finance leases, securitisation vehicles, trusts, and foundations. Stephen is a frequent speaker at domestic and international conferences, and is also a lecturer and examiner on trust law at the University of Malta. He is a Council member of the Institute of Financial Services Practitioners.



### Mr David Costa

David Costa is a Chartered Accountant specializing in International Tax and Transfer Pricing at Deloitte. He has approx. five years of transfer pricing experience, having worked as a Senior Manager: Transfer pricing in South Africa, and having worked in transfer pricing at the South African Revenue Services for three years. David has a strong theoretical and practical background in transfer pricing.



### Dr Sarah Aquilina

Sarah is a lawyer who specializes in VAT. She graduated Doctor of Laws from the University of Malta in 2001, after which she pursued her postgraduate studies at King's College University of London, obtaining a Master of Laws in Taxation in 2002. She worked with Deloitte Malta from October 2002 until June 2015, initially gaining experience in both direct and indirect tax advisory, however developing a specialization in VAT. In recent years Sarah has focused on VAT advisory projects for multinational groups, and in particular those operating in regulated businesses such as financial services and gaming. Sarah currently works as a free-lance VAT advisor. She is a Visiting Lecturer in VAT with the Department of Law at the University of Malta and also lectures in VAT on courses organized by the Malta Institute of Taxation, the Malta Institute of Management and other professional associations. She is also the local correspondent on VAT matters for the IBFD. In 2014 she was appointed member of the EU Commission's VAT Expert Group as a representative of the Malta Institute of Taxation, and also sits on a Working Group of the VAT Expert Group.