

# SESSIONS

DAY 1 AGENDA 2023 - (SUBJECT TO CHANGE) - 11/10/2023

## Sustainability & ESG in Taxation

11 - 12 October 2023  
Renaissance Koepelkerk  
Amsterdam

### Registration & Coffee

08:30 - 09:00

Main Conference Stage

### Chair's Opening Speech

09:00 - 09:30

Main Conference Stage

### Participants

**Wim Wuyts** - CEO, WTS GLOBAL

### Building Tax Departments for a More Sustainable Future

09:30 - 10:15

Main Conference Stage

Sustainability has placed momentous responsibility on multinationals. Every organisation and functions within must now adapt to the dynamic trends and challenges, including climate change, digitalization, and more. This keynote speech delves into the future of tax departments, emphasizing the imperative for change. It explores the evolving taxation landscape and disruptive trends influencing tax departments. With a focus on integrating sustainability into strategies, the speech underscores the need for adaptation to navigate the future effectively. Gain valuable insights into the transformative potential of tax departments in fostering a sustainable and resilient future.

### Participants

**Bo Iversen** - Vice President, Head of Tax, ECCO SHOES

### The Tax Directors' Journey Towards Sustainability & ESG – Latest Experiences

10:15 - 10:55

Main Conference Stage

In this tax directors' roundtable, panellists come together to share their experiences and case studies of mapping out their businesses' "journey" towards ESG principles and practices. Some might be just at the start of that journey and trying to define how sustainability through taxation can be achieved, while others might have made larger strides towards a sustainable tax function and identified the pitfalls you must endeavour to avoid in your own journey. Whichever stage you are at, there will be key insights and take-aways you will not want to miss.

### Participants

**Dominic Morgan** - Director, International Tax, ALDO GROUP

**Miranda Chamberlain** - Group Head of Tax, MACE

**Anders Tegelberg** - Head of Tax, VATTENFALL

**Iker Isusi** - Director of Policies, Control and Global Business Organization, Tax, BBVA

**Moderator: Gabrielle Galdino-Gläser** - Lawyer, BAKER MCKENZIE

### Networking Break

10:55 - 11:10

Main Conference Stage

### Transparency and Tax – Providing Insight & Integrity

11:10 - 11:50

Main Conference Stage

Tax is fundamentally a social issue; a financial measure of an organisations' contribution to society. And tax transparency is how businesses go about being open about that contribution and fostering trust. As the demand for transparency grows among regulators, the public and investors, we explore what good tax transparency looks like, how best to build trust and provide insights with integrity.

### Participants

**Peter Paul Boon** - Global Head of Tax, NN GROUP

**Ewan Livingston-Docwra** - Strategist, THE B TEAM

**Matthew Genasci** - Senior Investment Stewardship Manager, NORGES BANK INVESTMENT MANAGEMENT

**Bernard van Gerrevink** - Partner, KPMG Meijburg & Co

**Moderator: Carol Newham** - Partner, KPMG

### Latest Developments in Tax Disclosures & Sustainability Reporting – CSRD, GRI and Beyond

11:50 - 12:30

Main Conference Stage

With GRI 207 being widely used as a reporting standard and the EU's Corporate Sustainability Reporting Directive (CSRD) having come into force in January 2023, tax governance and transparency obligations are increasingly at the forefront of tax directors' concerns. This panel session will consider how widely tax disclosures and sustainable reporting standards are being adopted by multinationals globally and what the obstacles are that need to be overcome by tax departments.

### Participants

**Asthildur Hjaltadóttir** - Chief Sustainability Officer, GRI

**Claire Funken** - Senior Tax Counsel Tax Risk Management & Tax Technology, NN GROUP

**Paul Monaghan** - Chief Executive, FAIR TAX FOUNDATION

**Danny Janssen** - Director Sustainability, MAZARS

**Moderator: Ivana van der Maas** - Director, MAZARS

### The Role of Self-Regulation, Cooperative Tax Compliance, and Tax Administrations

12:30 - 13:10

Main Conference Stage

In-house tax leaders share a platform with tax administrations. Together, they will share their advice and experiences in successfully engaging, communicating and cooperating with a view to fostering sustainable compliance. Tax directors share best practice advice on how to engage with tax authorities with a view to increasing awareness of their business structures and tax planning strategies resulting in a satisfactory level of cooperative compliance for both parties. Speakers will offer their thoughts on the do's and don'ts in establishing a relationship of mutual trust with a tax administration.

### Participants

**Reijo Salo** - VP Tax, FORTUM CORPORATION

**Stefanie Claessens-Jansen** - Head of Sustainability, EDCO GROUP

**Heleen Joman-Dijkhuizen** - Tax Inspector, Multinationals, NETHERLANDS TAX ADMINISTRATION

**Moderator: Joris Nijhuis** - Partner Transfer Pricing, TAXTIMBRE

### Lunch

13:10 - 14:10

Main Conference Stage

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### Climate Change and The Future of the Tax Function - Tax Incentives for a Sustainable Future

14:10 - 14:55

Main Conference Stage

Climate change profoundly affects global economies and government policies worldwide. Many countries employ taxes as instruments to influence investments in sustainable solutions and promote environmentally responsible behaviour. While some countries, like the United States, rely heavily on tax credits and incentives, European nations tend to implement environmental taxes that assign costs to polluting behaviours. In this panel, we will delve into diverse tax incentives across jurisdictions. Engaging with various stakeholders, we will explore recent developments and gather insights on the future of the tax function.

#### Participants

**Moderator: Suzanne Alcock** - Managing Director, FTI CONSULTING (WTS Global)

**Martin McEwen** - Head of Tax, SSE

**Tarcísio Diniz Magalhães** - Assistant Research Professor (Tenure Track), UNIVERSITY OF ANTWERP

**Dr. Lluís M. Fargas** - Vice President - Global Head of Tax, ARXADA

### Scope of Leadership: Who is Responsible for Sustainability Taxes?

14:55 - 15:30

Main Conference Stage

This insightful and practical session is borne from the speaker's unique experience leading FTSE-listed tax teams. It will draw upon real examples of different models adopted by businesses, emphasising the new cross functional dynamics and the need for clear frameworks underpinning them.

#### Participants

**Mark Feldman** - Sustainability Tax Lead UKI, EY

### Coffee Break

15:30 - 15:45

Main Conference Stage

### Unveiling the Carbon Price: Impact and Relevance for Forward-Thinking Tax Departments

15:45 - 16:30

Main Conference Stage

Carbon pricing stands as one of policymakers' most potent tools to combat the ongoing rise in greenhouse gas emissions. With the EU's official adoption of CBAM, an increasing number of jurisdictions contemplate their own carbon pricing mechanisms. These novel approaches will significantly influence the value chains of numerous companies, potentially altering tax structures. This panel offers expert insights into carbon pricing's future impact and its relevance for the tax function. It will provide in-depth analysis and understanding of the effects of the Carbon Border Adjustment Mechanism (CBAM) on businesses.

#### Participants

**Ruprecht Karlstorfer** - Senior Manager, SIEMENS AG

**Kurt Van Dander** - Acting Head of the Tax Policy and Statistics Division, OECD

**Yiannis Zachariadis** - Policy Officer, DG TAXUD, EUROPEAN COMMISSION

**Karen Möhlenkamp** - Partner, Managing Director, WTS (WTS Global)

**Stijn Vastmans** - Head of the VAT, Customs and Excises Department, TIBERGHEN (WTS Global)

### Current Institutional Investors & Asset Managers' View on the Importance of Tax Responsibility, Reporting & ESG Ratings

16:30 - 17:10

Main Conference Stage

Socially conscious investor communities want proper scrutiny over the taxes paid by their investee companies. They are not interested in the pursuit of the lowest possible effective tax rate as an aim in itself. Beyond this, many see tax as being capable of "changing the world", with taxes capable of changing behaviour. Increased taxation provides a deterrent to engaging in activities considered to be ESG "bads" – and tax incentives can in contrast encourage adoption of ESG "goods". Often these taxes act as a way of pricing a negative externality and making the corporate pay for that negative externality. This panel looks at these issues in the round – helping corporates and policy-makers to understand the role of tax in the overall Sustainability & ESG agenda.

#### Participants

**Sebastien Akbik** - Analyst, Governance, UNPRI

**Sudip Hazra** - Director, FIRST SENTIER MUFG SUSTAINABLE INVESTMENT INSTITUTE

**Norman Wingen** - Principal - International Tax, EBRD

**Dr Daniel Cash** - Reader in Law (Associate Professor), ASTON UNIVERSITY

**Moderator: Natalie Dunne** - Partner, BAKER MCKENZIE

### Chair's Closing Remarks

17:10 - 17:15

Main Conference Stage

### Participants

**Wim Wuyts** - CEO, WTS GLOBAL

### Networking Drinks Reception

17:15 - 18:45

Main Conference Stage

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10:00	10:15 - The Tax Directors' Journey Towards Sustainability & ESG – Latest Experiences 10:55 - Networking Break
11:00	11:10 - Transparency and Tax – Providing Insight & Integrity 11:50 - Latest Developments in Tax Disclosures & Sustainability Reporting – CSRD, GRI and Beyond
12:00	12:30 - The Role of Self-Regulation, Cooperative Tax Compliance, and Tax Administrations
13:00	13:10 - Lunch
14:00	14:10 - Climate Change and The Future of the Tax Function - Tax Incentives for a Sustainable Future 14:55 - Scope of Leadership: Who is Responsible for Sustainability Taxes?
15:00	15:30 - Coffee Break 15:45 - Unveiling the Carbon Price: Impact and Relevance for Forward-Thinking Tax Departments
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### Registration & Coffee

08:30 - 09:00

Main Conference Stage

### Chair's Opening Remarks

09:00 - 09:05

Main Conference Stage

### Participants

**Wim Wuyts** - CEO, WTS GLOBAL

### Taxation for the Green Transition

09:05 - 09:50

Main Conference Stage

In recent years, the rapid increase in new environmental taxes and levies has inundated in-house tax experts with numerous tasks and responsibilities. Although some of these measures may not be explicitly labelled as taxes, they still fall under the purview of tax departments. This session aims to deliver a comprehensive overview and analysis of environmental taxes, excise duties, and levies in Europe, including plastic taxes and other green taxes. Additionally, experts will offer critical insights into the present state of taxation initiatives in renewable energy sectors, such as green hydrogen.

### Participants

**Bertil Kapff** - Tax Advisor, WTS (WTS Global)

**Filipe Vasconcelos** - Senior Consultant, VdA (WTS Global)

### What Institutions do We Need to Achieve our Climate Change Goals

09:50 - 10:35

Main Conference Stage

Climate change is a battle against time. A recent estimate by Simon Sharpe is that we need to move five times faster this decade to reduce carbon than we are moved in the last two decades to limit the increase in global temperatures to below 1.5°C. Climate diplomacy to date has delivered long term economy wide emissions targets. This is not enough. What is the role of current institutions in climate mitigation such as the UN COP. How might new institutions such as the Inclusive Forum on Carbon Mitigation Approaches (IFCMA) help us to deliver the level and pace of co-operation that is needed.

### Participants

**Pascal Saint-Amans** - Partner, BRUNSWICK GROUP

**Becky Holloway** - Programme Director, JERICHO CHAMBERS

**Moderator: Grant Wardell-Johnson** - Global Tax Policy Leader; Chair of the Global Tax Policy Leadership Group, KPMG

### Coffee Break

10:35 - 10:55

Main Conference Stage

### AI and Ethical Frameworks in Taxation

10:55 - 11:40

Main Conference Stage

AI has been drawn with both a halo and devils horns. It creates excitement and fear. It has the potential to create bias in tax administration and to be a tool to ensure that bias is kept at a minimum. This session deals with the practical frameworks that organisations including businesses and revenue authorities can put in place to ensure that AI is beneficial in its use and costs are minimised.

### Participants

**David Humphries** - Tax Director, CUBICO

**Anna Gunn** - Tax Specialist, GUNN TAX COMMUNICATION B.V.

**Ronald Hein** - Tax Researcher and Author, INDEPENDENT EXPERT

**Marc van Meel** - AI & Ethics Lead, KPMG

**Moderator: Grant Wardell-Johnson** - Global Tax Policy Leader; Chair of the Global Tax Policy Leadership Group, KPMG

### A TP Economics Approach to Carbon Pricing

11:40 - 12:10

Main Conference Stage

This session will begin by providing an overview of the complex, multi-faceted global pricing framework of global carbon prices, credits, and offsets, and explore the possibility that internal carbon pricing may evolve into an important component of multinational firms' transfer pricing structures. The session will then explore alternative types of transfer pricing frameworks for carbon pricing that could be employed in a tax efficient manner.

### Participants

**Perry Urken** - Partner, ECONOMICS PARTNERS

### Transfer Pricing Issues Arising as a Result of the Green Agenda

12:10 - 12:55

Main Conference Stage

This panel will address some of the key transfer pricing issues arising as a result of the green agenda. A recent Big4 report identifies the key issues arising from the green agenda as having an impact on: Major new product costs and/or savings; Development of new products and processes; Impact on new or existing brand value; Creation or enhancement of intellectual property assets; Changes to the supply chain and operating models; Participation in new regulatory or trading regimes; Profit changes that reflect new environmental costs and benefits and new products. Panellists will explore these topics and much more besides.

### Participants

**Dominic Morgan** - Director, International Tax, ALDO GROUP

**Derya Bresser** - Transfer Pricing Expert, RHI MAGNESITA

**Tatiana Falcão** - Member of the Subcommittee on Environmental Taxation, U.N.

**Perry Urken** - Partner, ECONOMICS PARTNERS

**Moderator: Antonio Russo** - Partner, BAKER MCKENZIE

### Networking Lunch

12:55 - 14:00

Main Conference Stage

### Tax Technology for Sustainability and ESG

14:00 - 14:45

Main Conference Stage

The rapid growth in the number of environmental taxes being introduced around the world is presenting businesses with a significant compliance challenge, which threatens to become unmanageable for some companies. In this session, we shall analyse the key challenges and discuss potential technology solutions that could help identify and prioritise relevant legislation and we shall take a look at tools that could assist with the calculation and reporting of taxes. We shall also provide feedback from our discussions with clients regarding their most significant Sustainability Tax hurdles and how they have been addressing those until now.

### Participants

**Chris Walsh** - Global Indirect Taxes Specialist, VERTEX

### Understanding and Guarding Against Greenwashing in the Tax System

14:45 - 15:30

Main Conference Stage

Communicating sustainability efforts has come under increased scrutiny, with allegations of 'greenwashing' frequenting media headlines. During this session, we will explore the definition of greenwashing. The panellists will share various perspectives on the potential exposure related to greenwashing practices, as well as the effectiveness of regulation, certification and tax systems to guard against it.

#### Participants

**Gareth Harrison** - Head of Tax, SOUTH POLE

**Paul Monaghan** - Chief Executive, FAIR TAX FOUNDATION

**David Humphries** - Tax Director, CUBICO

**Moderator: Kristel Boyes** - Director | Consumer & Retail Sector Lead - EMA ESG Hub, KPMG

### Coffee Break

15:30 - 15:45

Main Conference Stage

### Tax, the Circular Economy and Sustainable Supply Chains

15:45 - 16:30

Main Conference Stage

The notion of the circular economy is becoming increasingly prevalent in discussions on supply chains and sustainability. This session seeks to explain what is generally meant by the circular economy, considering what tax, tariffs and incentives levers are being used or proposed to drive a more circular economy, and will explore what measures may be considered to accelerate large-scale adoption of circular economy models and sustainable supply chains at a global level. This discussion will also provide insight into the case for the circular economy in the Netherlands.

#### Participants

**Femke Groothuis** - Co-founder & President, THE EX'TAX PROJECT

**Vivianne Heijnen** - Minister for the Environment, GOVERNMENT OF THE NETHERLANDS

**Moderator: Nicole de Jager** - Senior Tax Manager – Global ESG Tax, KPMG

**Merijn Betjes** - ESG Tax Lead in the Netherlands, KPMG

### Impact of Employment Taxes & Remuneration Structure on ESG Policies

16:30 - 17:15

Main Conference Stage

Employee taxes (including payroll deductions and social security contributions) can make up a large percentage of the tax generated by businesses. This presentation discusses the extent to which the use of employee remuneration structures and non-employee contractors which aim to minimise tax paid (whether by the business or those individuals) continue to be appropriate in the social and governance context of today. The presentation will also consider the extent to which employee remuneration should be contingent on the sustainability and ESG considerations of the business.

#### Participants

**Lewin Higgins-Green** - Managing Director, Head of EMEA Employment Tax & Reward, FTI CONSULTING (WTS Global)

### Chair's Closing Remarks

17:15 - 17:25

Main Conference Stage

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**Wim Wuyts** - CEO, WTS GLOBAL

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