

# INVITATION



UNIVERSITÉ DU LUXEMBOURG FACULTÉ DE DROIT, D'ÉCONOMIE ET DE FINANCE

The University of Luxembourg in collaboration with Tilburg University and the ATOZ Chair for European and International Taxation present a conference on:

## TAXATION OF CROSS-BORDER PENSIONS

### Abstract

Over the last several decades, average life expectancy has increased while birth rates have declined, inverting the pyramidal structure that formed the basis for our current social security systems. Now, people will have to work for more years than originally anticipated and rely more heavily on individual savings to fund their retirement.

This conference will focus on the taxation of statutory social security schemes, occupational pension schemes, and individual annuities, as well as the tax treatment of pension funds from both a tax treaty and an EU perspective. It will also address problems faced by cross-border workers who want to deduct payments made to retirement savings institutions in their home countries while also considering the implications for governments of the loss of tax revenue they face when they allow deductions for social security contributions made by residents but can no longer tax the social security benefits they are obligated to pay to former residents. Many tax treaties are now being renegotiated to allow the worker's former residence state to tax such benefits after emigration, and such changes, and the implications thereof, will also be discussed.

Conference participants will have the opportunity to ask questions after each presentation.

### Date

**Tuesday, 23 April 2013 from 9.00 am to 5.30 pm  
(coffee break refreshments will be served, lunch is on your own)**

### Location

University of Luxembourg  
Weicker Building  
Room B 001 (Ground Floor)  
4, rue Alphonse Weicker  
L-2721 Luxembourg

### Language

English

### Registrations

Participation in the seminar is free of charge. However, due to limited seating, pre-registration is required. A maximum of 80 registrations will be accepted.

**Register by email**, including the registrant's last name, first name and institution, sent to: [dfef-colloques@uni.lu](mailto:dfef-colloques@uni.lu)

### Contact

Nadja Risch  
Phone : +352 46 66 44 6619



# Programme

8.30 am - 9.00 am | Registration

9.00 am - 9.10 am | Welcome Address

Peter Kleingarn, ATOZ

Alexander Rust, University of Luxembourg

9.10 am - 10.00 am | Free Movement of Workers and the Coordination of Social Security Systems

Orsola Razzolini, University of Luxembourg

10.00 am - 10.50 am | Pensions in International Tax Law

Alexander Rust, University of Luxembourg

10.50 am - 11.10 am | Coffee Break

11.10 am - 12.00 pm | Taxation of Cross-Border Private and Public Pensions: the Dutch Perspective

Bastiaan Starink, Tilburg University / PwC Amsterdam

12.00 pm - 1.30 pm | Lunch (on your own)

1.30 pm - 2.20 pm | Pension Taxation in the CJEU's Jurisprudence

Werner Haslehner, University of Luxembourg

2.20 pm - 3.10 pm | What is the best Tax Framework for Pensions?

Gerry Dietvorst, Tilburg University / Achmea

3.10 pm - 3.40 pm | Coffee Break

3.40 pm - 4.30 pm | EU Pension Taxation: Follow-up on the White Paper

Peter Schonewille, European Commission, DG Taxation and Customs / Tilburg University

4.30 pm - 5.20 pm | Setting up an IORP in Luxembourg

Gerd Gebhard, PECOMA

5.20 pm - 5.30 pm | Closing Remarks

Gerry Dietvorst, Tilburg University / Achmea

