

Seminar – 27 & 28 November 2025 in Heidelberg

Start of Program: 27 November at 13h30, afternoon

End of Program: 28 November at 17h30, full day

Location: Max Planck Institute for Comparative Public Law and International Law,
Im Neuenheimer Feld 535 | D-69120 Heidelberg | Room 038

27 November 2025

**Conference
of the Max Planck Institute for Comparative Public Law and International Law (MPIL)
& the International Law Association (ILA), International Tax Law Committee**

“Fairness in International Law - the Example of Taxation“

13h30 Introduction

Juliane Kokott, Pasquale Pistone & Robert Stendel

Session 1: “Fair and Equitable Treatment?”

14h00 “Common Clauses in Treaties of Friendship, Commerce and Navigation and in Investment Protection Treaties”

Robert Stendel

14h20 “The Tax Carve-Out Clause in International Investment Treaties”

Ahmed Altawyan

14h40 “The Core Elements and Relevance of the Fair and Equitable Treatment (FET) Standard in ISDS Tax Related Cases”

Błażej Kuźniacki

15h00 Open Discussion

15h30 Coffee Break

Session 2: “Fair Taxation”

16h00 “EU Minimum Tax – Imposing Fairness on Foreign Jurisdictions?”

Peter Hongler

16h20 “Fairness of the Source and the Residence Principle for Taxation – Perspectives of the Global North and Global South”

Natalia Quiñones

16h40 “Is the Destination Principle Fairer to the Global South?”

Ashrita Prasad Kotha

17h00 Open Discussion

17h30 Concluding remarks

Juliane Kokott & Pasquale Pistone

18h00 Cocktail

Friday, 28 November 2025

9h00 Rapport 1: The Approaches of the OECD and the UN in the Establishment of a New Tax Order

Philip Baker

9h30 Daniel Gutmann

9h40 Paulina Starski

9h50 Discussion

10h20 Rapport 2: International Tax Law and the Needs of Developing Countries

Saïda El Boudouhi

10h50 William Kofi Owusu Demitia

11h00 Cyril Obika

11h10 Discussion

11h40 Coffee Break

12h00 Rapport 3: Nexus, Global Minimum Tax, and the Legal Limits from the Perspective of International Law

Johann Hattingh

12h30 Yarif Brauner

12h40 Keerakiat Pratai

12h50 Discussion

13h20 Lunch Break

14h10 Rapport 4: Trend towards Taxation in the Country of Destination

Ashrita Prasad Kotha

14h40 João Félix Pinto Nogueira

14h50 Philip Baker

15h00 Discussion

15h30 Coffee Break

15h50 Rapport 5: The Practice of Double Taxation Agreements and Nexus

Vincent Ooi

16h20 Matthias Valta

16h30 Ekkehart Reimer

16h40 Discussion (with an introductory note by **Stjepan Gadžo**)

17h10 Outlook & Closing Statement

Speakers

Prof. Dr. Ahmed Altawyan, LL.M. (SMU), S.J.D. (IU McKinney), New York University, Chairman, Zakat and Tax Association, Chairman, IFA Saudi Branch, Saudi Arabia

V. Prof. Dr. Philip Baker, M.A. (Cantab), LL.M. (UCL), M.BA. (LBS), Oxford University, London University, OBE, KC

Prof. Dr. Saïda El Boudouhi, Université Paris 8 Vincennes - Saint-Denis

Prof. Yariv Brauner, LL.M. (NYU), J.S.D. (NYU), University of Florida

Prof. Dr. Daniel Gutmann, Université Paris I Panthéon-Sorbonne

Prof. Dr. Johann Hattingh, LL.M. (Leiden), LL.M. (UCT), University of Cape Town

Prof. Dr. Peter Hongler, Universität St. Gallen

Assoc. Prof. Dr. Stjepan Gadžo, University of Rijeka

Dr. William Kofi Owusu Demitia, LL.M. (Florida), University of Ghana

Prof. Dr. Dres. h.c. Juliane Kokott, LL.M. (Am. Univ.), S.J.D. (Harvard), Advocate General at the Court of Justice of the European Union, Luxembourg, Co-Chair of ILA's International Tax Law Committee

Ass. Prof. Dr. Blażej Kuźniacki, PwC Netherlands, Lazarski University, Singapore Management University

Dr. Cyril Obika, LL.M. (MRU), Enugu State University of Science and Technology, ESUT, Nigeria

Asst. Prof. Dr. Vincent Ooi, M.A. (Oxon), Singapore Management University

Prof. Dr. Dres. h.c. Pasquale Pistone, Università di Salerno, Wirtschaftsuniversität Wien (WU), IBFD, Co-Chair of ILA's International Tax Law Committee

Asst. Prof. Dr. Ashrita Prasad Kotha, National Law School of India University, Bangalore

Prof. Dr. João Félix Pinto Nogueira, IBFD, Universidade Católica Portuguesa, Lisboa

Dr. Keerakiat Pratai, LL.M. (TU), LL.M. (NYU), Thammasat University, Bangkok

Natalia Quiñones, LL.M. (NYU), President of the International Fiscal Association, The Hague

Prof. Dr. Ekkehart Reimer, Universität Heidelberg

Prof. Dr. Paulina Starski, Albert-Ludwigs-Universität Freiburg

Dr. Robert Stendel, M.Jur. (Oxon), Max Planck Institute for Comparative Public Law and International Law, Heidelberg

Prof. Dr. Matthias Valta, Heinrich-Heine-Universität Düsseldorf