

LODZ, 12 APRIL 2018

# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones

Invitation, programme & practical information



**FACULTY OF LAW  
AND ADMINISTRATION**  
University of Lodz



LODZ, 12 APRIL 2018

# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones

Director of the Seminar

Prof. Włodzimierz Nykiel, University of Lodz

Coordinator of the Seminar

Prof. Ziemowit Kukulski, University of Lodz

Dr. Aneta Nowak-Piechota, University of Lodz

Head of the Special Tax Zone Project

Prof. Jan de Goede, IBFD

Research Group Coordinator

Prof. Pasquale Pistone, IBFD



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones



Dear Mr./Ms.,

We have the pleasure to organize and invite you to attend the 3<sup>rd</sup> International Seminar on Special Tax Zones. This event will summarize the whole research project on special tax zones coordinated by the IBFD. We are sure that many interesting and valuable conclusions will be drawn.

We would like to welcome you to Lodz on Thursday, 12 April 2018, to participate in the seminar which will take place in the Faculty Council Room of the Faculty of Law and Administration, University of Lodz.

In case of any questions please do not hesitate to contact the Coordinators of our seminar – Prof. Ziemowit Kukulski ([zkukulski@wpia.uni.lodz.pl](mailto:zkukulski@wpia.uni.lodz.pl)), Dr. Aneta Nowak-Piechota ([aneta.nowak@uni.lodz.pl](mailto:aneta.nowak@uni.lodz.pl)) and IBFD's Project Manager, Dr. Antti Laukkanen ([a.laukkanen@ibfd.org](mailto:a.laukkanen@ibfd.org)).

We look forward to seeing you in Lodz!

Kind regards,

Włodzimierz Nykiel

Ziemowit Kukulski

Aneta Nowak-Piechota





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones



## General information

The concept Special Tax Zone (STZ) is used for very different kind of areas where tax regulations are more beneficial than in the generally applicable tax system of the surrounding jurisdiction or country. Special tax zones may be free trade zones (FTZ) within a certain economic development zone or the FTZs within the numerous economic development zones in China, or they may be called enterprise zones, free economic zones, free zones, tax-free zones, or similar. STZs may provide zero or low tax rates for corporate income tax, VAT or excise tax. The tax incentives may also be tax holidays, accelerated depreciation or incentives for research and development. These benefits are often limited for a certain period of time. Compared to pure tax havens, STZs rather intend to increase the well-being within the zone and the surrounding jurisdiction than provide tax advantages for foreign mailbox companies.

STZs are popular especially in developing countries. Increasing pressure from the OECD, the European Union and single countries on profit shifting and tax base erosion along with tax haven considerations (as well as claims of distortion from domestic non-STZ companies) may have an impact on the future of the STZ tax benefits.

The first phase of the STZ research included a questionnaire scrutinizing the STZs of each partner country and the phase culminated in the first common gathering - The International Tax Seminar on Special Tax Zones in Vigo, Spain. The Vigo Seminar took place in Vigo Free Trade Zone and at the University of Vigo in April 2016. The second phase of the STZ project included the Country Survey and specific topics highlighted in The Second International Tax Seminar on Special Tax Zones at Erasmus University Rotterdam in the Netherlands in April 2017. The Rotterdam Seminar was followed by several topical studies. Finally, The Third International Tax Seminar on Special Tax Zones will take place at the University of Lodz in Poland in April 2018. It will focus on conclusions and recommendations on each topics as well as the current STZ situation in Poland.



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



Thursday – 12 April 2018

8.30 – 9.00            **Seminar registration** (Location: Lobby of the Faculty of Law and Administration)

9.00 – 9.30            **Welcome and introduction** (Location: Faculty Council Room of the Faculty of Law and Administration)

*Włodzimierz Nykiel, Head of the Centre of Tax Documentation and Studies, University of Lodz*

*Antoni Różalski, Rector of the University of Lodz*

*Agnieszka Liszewska, Dean of the Faculty of Law and Administration, University of Lodz*

*Pasquale Pistone, Academic Chairman IBFD and Research Group Coordinator (STZs Project, IBFD's 80<sup>th</sup> Anniversary)*

*Jan de Goede, Senior Principal IBFD and Head of the STZs Project*

9.30 – 10.30        **Theme 1 – The concept of Special Tax Zones – findings and conclusions**

9:30 – 09:45        *Key note speaker*

*Ana Maria Pita Grandal, University of Vigo*



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



9:45 – 10:30

*Panel discussion*

Ame Chimbombi, *University of Botswana*

Martijn Schippers, *Erasmus University Rotterdam*

Moderator: Ana Maria Pita Grandal, *University of Vigo*

10.30 – 11.30

**Theme 2 – Types of Special Tax Zones – findings, trends, recent developments and conclusions**

10:30 – 10:45

*Key note speaker*

Gilberto de Castro Moreira Jr., *Brazilian Institute of Tax Law, IBDT*

10:45– 11:30

*Panel discussion*

Aneta Nowak-Piechota, *Centre of Tax Documentation and Studies, University of Lodz*

Li Du, *Fudan University, Shanghai*

Martijn Schippers, *Erasmus University Rotterdam*

Moderator: Gilberto de Castro Moreira Jr., *Brazilian Institute of Tax Law, IBDT*



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



11.30 – 11.45

Coffee break

11.45 – 12.45

Theme 3 – Special Tax Zones and constitutional issues – equal treatment and transparency of regimes, findings and conclusions

11:45 – 12:00

*Key note speaker*

*Addy Mazz, University of the Republic, Montevideo*

12:00 – 12:15

*Michał Wilk, Centre of Tax Documentation and Studies, University of Lodz*

12:15 – 12:45

*Panel discussion*

*Michał Wilk, Centre of Tax Documentation and Studies, University of Lodz*  
*Gilberto de Castro Moreira Jr., Brazilian Institute of Tax Law, IBDT*  
*Artur Tim, Centre of Tax Documentation and Studies, University of Lodz*

*Moderator: Addy Mazz, University of the Republic, Montevideo*

12.45 – 13.45

Lunch





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



13.45 – 14.45 Theme 4 – Tax Policy and Special Tax Zones – BEPS influence and EU constraints – challenges, findings and conclusions

13:45 – 14:00 *Key note speaker*  
Pasquale Pistone, *IBFD*

14:00 – 14:45 Panel discussion

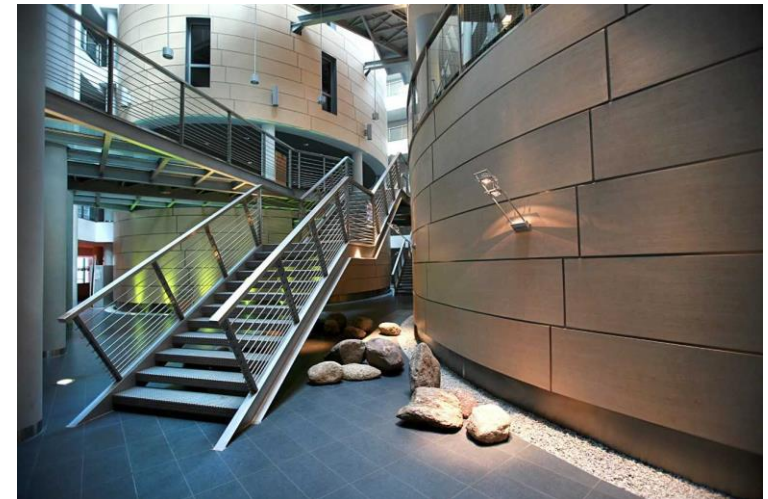
Maria Cruz Barreiro Carril, *University of Vigo*  
Ziemowit Kukulski, *Centre of Tax Documentation and Studies, University of Lodz*  
Danil Vinnitskiy, *Ural State Law University*

Moderator: Pasquale Pistone, *IBFD*

14.45 – 15.45 Theme 5 – Special Tax Zones and tax treaties – the tax treatment of STZs entities in the investors' country of residence and the host country, findings and conclusions

14:45 – 15:00 *Key note speaker*

Jan de Goede, *IBFD*





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



15:00 – 15:45

*Panel discussion*

Jennifer Roeleveld, *University of Cape Town (via Skype)*  
Gilberto de Castro Moreira Jr., *Brazilian Institute of Tax Law, IBDT*  
Antti Laukkanen, *IBFD*

Moderator: Jan de Goede, *IBFD*

15.45 – 16.00

**Coffee break**

16.00 – 17.00

**Theme 6 – Special Tax Zones, WTO – perspectives, findings and conclusions**

16:00 – 16:15

*Key note speaker*

Reuven Avi-Yonah, *University of Michigan Law School (via Skype)*

16:15 – 16:30

*Panel discussion*

Pasquale Pistone, *IBFD*

Moderator: Reuven Avi-Yonah, *University of Michigan Law School (via Skype)*



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



16:30 – 17:00

Extension: Special Tax Zones, VAT and Customs

Małgorzata Sęk, *Centre of Tax Documentation and Studies, University of Lodz*  
Juan David Barbosa, *Colombian Institute of Tax Law, ICdT (via Skype)*  
Ilona van den Eijnde, *Erasmus University Rotterdam*

17:00 – 18:00

**Theme 7 – Effectiveness and efficiency with Special Tax Zones – findings and conclusions**

17:00 – 17:15

*Key note speaker*

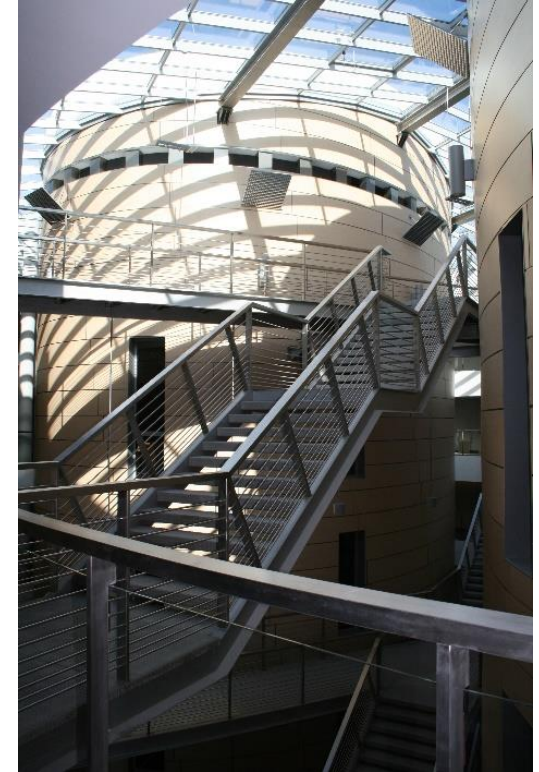
Li Du, *Fudan University, Shanghai*  
Antti Laukkanen, *IBFD*

17:15 – 18:00

*Panel discussion*

Li Du, *Fudan University, Shanghai*  
Ziemowit Kukulski, *Centre of Tax Documentation and Studies, University of Lodz*  
Tan Yusen, *Shanghai Lixin University of Accounting and Finance*

Moderator: Antti Laukkanen, *IBFD*



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – programme



18:00 – 18:30

Overall conclusions and recommendations regarding Special Tax Zones in the current World

18:00 – 18:15

*Key note speaker*

Pasquale Pistone, *IBFD*/ Jan de Goede, *IBFD*

18:15 – 18:30

*Panel discussion*

Moderators: Pasquale Pistone, *IBFD*/ Jan de Goede, *IBFD*

*Responses from other speakers/ audience*

18:30 – 19:00

Closing of the Seminar



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# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – practical information

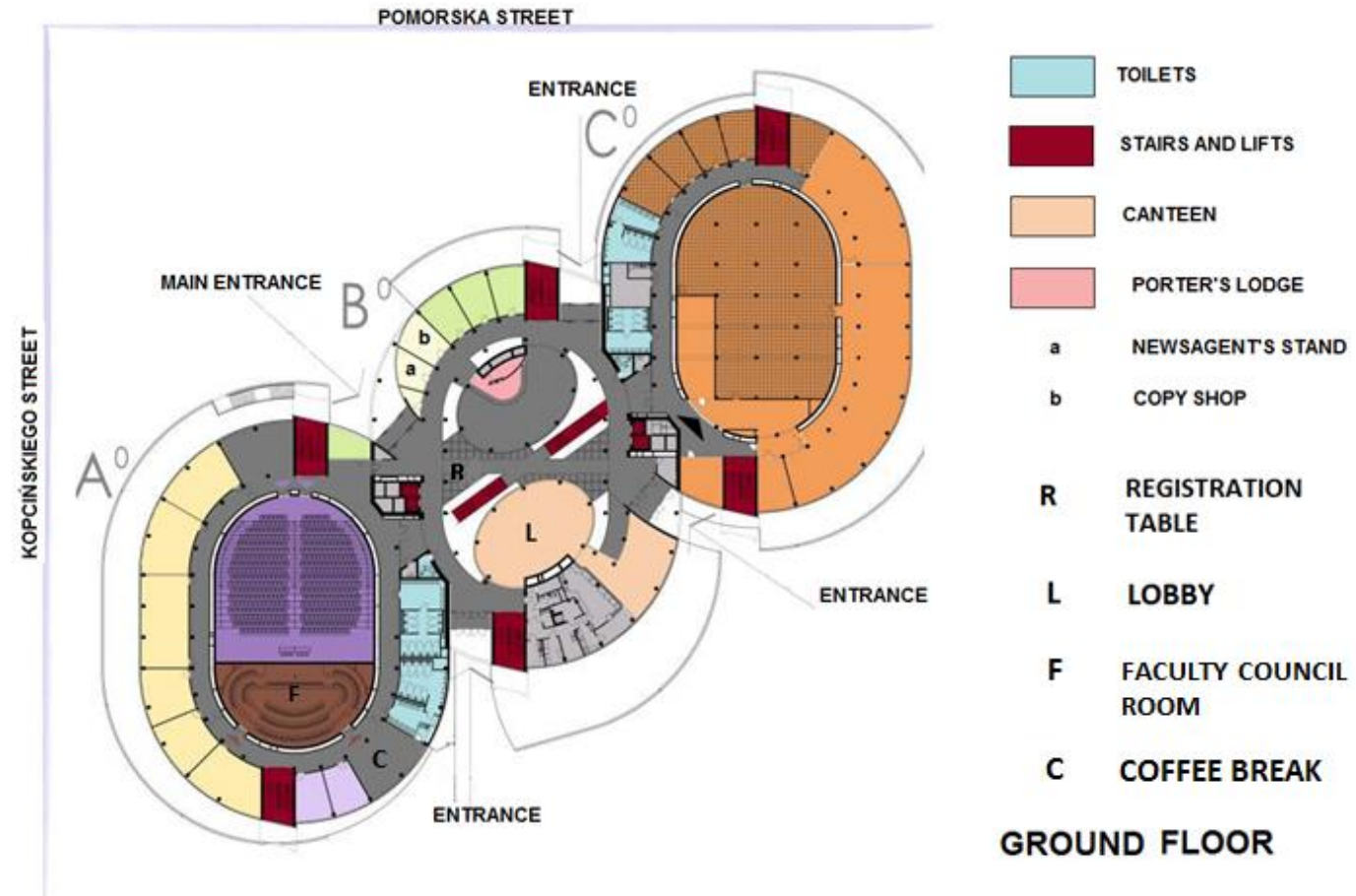


## Venue

Faculty of Law and Administration  
of the University of Lodz

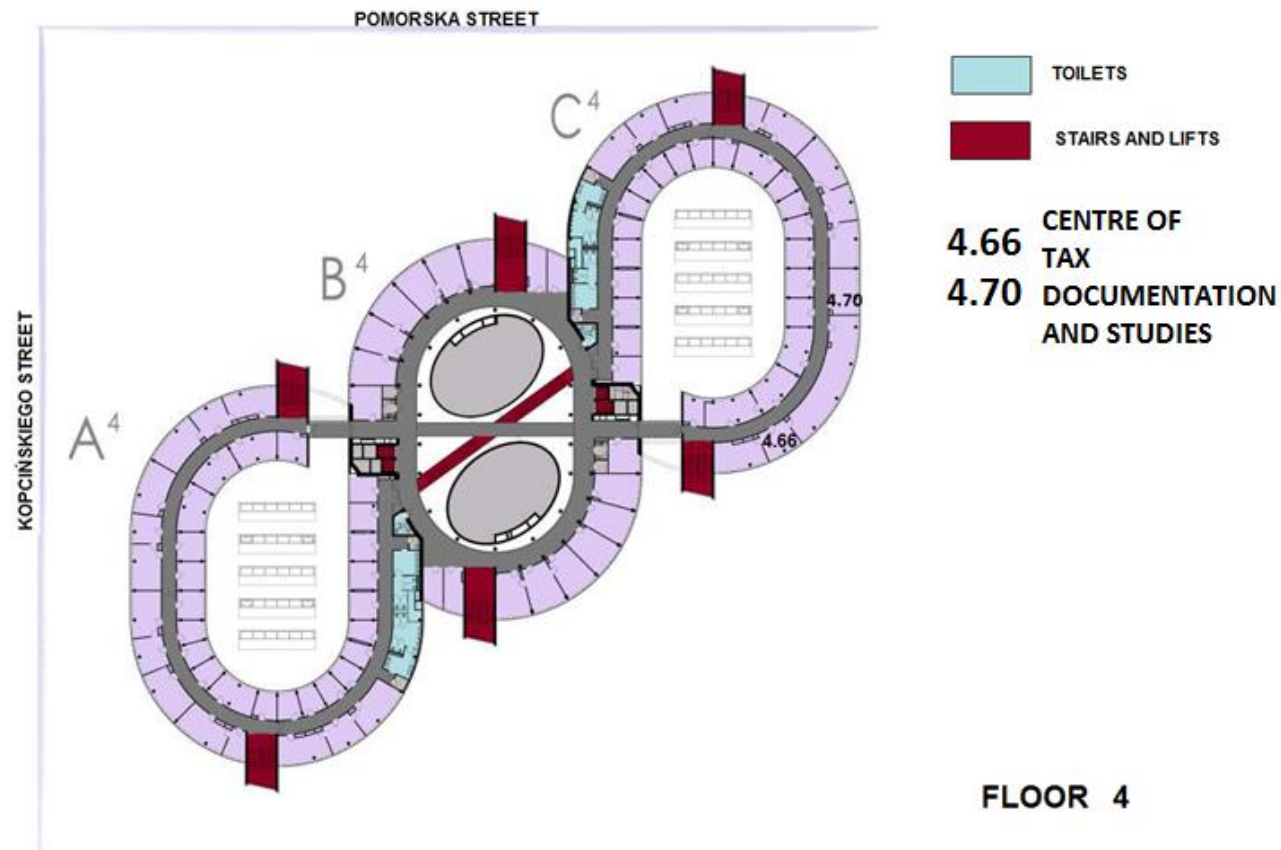
Kopcińskiego 8/12  
90-232 Lodz Poland

Room: Faculty Council Room (*Sala Rady Wydziału*),  
0.18, barrel „A”





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – practical information



## Dress code

Business attire is required for the conference.

## WIFI access

Access data at conference rooms will be provided to participants.

## Phone

Poland's area code is +48

Lodz's area code is 42

## Smoking policy

In Poland smoking in public places is forbidden.

## Security

Remember not to tempt pickpockets! Keep an eye on your luggage and personal belongings. Do not leave your computer, mobile or bag unattended.



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# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



LODZ (*Lodz*)

## General information

Lodz is the third-largest city in Poland located in the central part of the country, with a population of circa 715,000. It is the capital of Lodz Voivodeship and is approximately 135 kilometers south-west of Warsaw, Poland's capital. The city's coat of arms is an example of canting: depicting a boat, it alludes to the city's name which translates literally as "boat".

## History

Lodz has a very long history (the city rights were granted in 1423) but until the beginning of the 19<sup>th</sup> century, the city remained a small settlement. This situation changed completely in the 19<sup>th</sup> century when Lodz was turned into a modern industrial center specialized in textile production and populated by Poles, Germans, Jews and Russians. The immigrants came to the *Promised Land* (*Ziemia obiecana*, the city's nickname) from all over Europe. As a result, Lodz grew from a population of 13,000 in 1840 to over 500,000 in 1913. By the time before World War I Lodz had become one of the most densely populated industrial cities in the world, with 13,280 inhabitants per km<sup>2</sup>.

From the very beginning Lodz's economy focused on the textile industry. The textile industry declined dramatically in 1990 and 1991, and no major textile company survives in Lodz today. However, countless small companies still provide a significant output of textiles.



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# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



## Nowadays

The city benefits from its central location in Poland. A number of domestic and international firms have located their logistics centers in the vicinity. Two motorways, A1 spanning from the north to the south of Poland and A2 going from the east to the west intersect northeast of the city. The railway connection with Warsaw is also being upgraded, which reduces the travel time.

## Academic Lodz

Lodz is a thriving center of academic life. Currently Lodz hosts three major state universities, six higher education establishments operating for more than a half of the century, and a number of smaller schools of higher education. The most important universities with the most students in Lodz include: University of Lodz, (*Uniwersytet Łódzki*), Lodz University of Technology (*Politechnika Łódzka*), Medical University of Lodz (*Uniwersytet Medyczny w Łodzi*), National Film School in Lodz (*Państwowa Wyższa Szkoła Filmowa, Telewizyjna i Teatralna w Łodzi*), Academy of Music in Lodz (*Akademia Muzyczna im. Grażyna i Kiejstuta Bacewiczów w Łodzi*), Strzeminski Academy of Art. In Lodz (*Akademia Sztuk Pięknych im. Wł. Strzemińskiego w Łodzi*).

For more information about the University of Lodz see <http://iso.uni.lodz.pl/>. For more information about the Centre of Tax Documentation and Studies see <http://www.cdsp.uni.lodz.pl/en/>





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



## Touristic attractions

Lodz offers many touristic attractions. They include the Piotrkowska Street (one of the longest commercial streets in the world, the site of most restaurants, bars and cafes), many large 19<sup>th</sup> century textile-factory complexes, including the largest built by Izrael Poznanski and now converted into a shopping center called „Manufaktura” and a museum of modern art (i.e. Muzeum Sztuki II which displays a 20<sup>th</sup> and 21<sup>st</sup> century art collection). For further details, please refer to the website: <http://www.inyourpocket.com/poland/lodz>.

## Shopping and Entertainment

Shopping and entertainment centers:

Manufaktura (Drewnowska 58 Street)  
Galeria Łódzka (Piłsudskiego 15/23 Avenue)  
Sukcesja (Politechniki 1 Avenue)  
Piotrkowska Street

## Weather

In Poland in April it may be warm and sunny, but also cold, windy and rainy. Please check the current weather forecast before departing to Poland at <http://www.accuweather.com/en-us/pl/lodz/lodz/quick-look.aspx?cityid=274340>.





# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



## Access - by plane

**Lodz Władysław Reymont Airport (LCJ)** is an international airport located approximately 6 km southwest of the Lodz city center. It offers connections to: Dublin, East Midlands, London and Munich. For further details, please, check: <http://www.airport.lodz.pl/en/our-destinations.html>. Recommended transportation option from Lodz Władysław Reymont Airport is a taxi (travel time to the city center approximately 25 min.).

**Lodz Władysław Reymont Airport** cooperates with two taxi companies (these companies are recommended):

+ 48 42 6 500 500      TAXI PLUS  
+ 48 42 6 400 400      TAXI 400 400

While travelling to Lodz by air, travelers frequently choose the largest Polish international airport **F. Chopin Airport in Warsaw (WAW)** which is located approximately 130 km north-east from Lodz. The Warsaw F. Chopin Airport has connections with most European airports, as well as airports outside Europe. Transportation options from Warsaw F. Chopin Airport include: a taxi to Lodz (travel time approximately 1,5 hours, depending on traffic; estimated cost: PLN 500), a train to Lodz. When choosing the second option it is recommended to take a train at Warszawa Lotnisko Chopina to Warszawa Zachodnia and then to Lodz Fabryczna (travel time approximately: from Warszawa Lotnisko Chopina to Warszawa Zachodnia 15 min, from Warszawa Zachodnia to Lodz Fabryczna 70-100 min.). Trains leave every 1 or 2 hours. Tickets from Lotnisko Chopina to Warszawa Zachodnia are available at tickets machines and at ticket offices at railway stations and they cost about PLN 6. Tickets from Warszawa Zachodnia to Lodz Fabryczna are available also on the Internet (<http://rozklad-pkp.pl/en>). First class ticket costs PLN 46, second class ticket costs PLN 28. Recommended transportation option from Lodz Fabryczna is a taxi (travel time to the Faculty of Law and Administration approximately 7 min.).

**F. Chopin Airport** cooperates with three taxi companies (these companies are recommended):

+48 22 644 44 44      SAWA TAXI  
+48 22 811 11 11      ELE TAXI  
+48 22 196 22      SUPER TAXI



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



Travelers often choose also another international airport - **Warsaw Modlin Airport (WMI)** which is located approximately 140 km north-east from Lodz. Transportation options from Warsaw Modlin Airport include: a taxi to Lodz (travel time approximately 2 hours, depending on traffic; estimated cost: PLN 500), a train to Lodz or a bus to Lodz. When choosing the second option it is recommended to take a train at Modlin Station (there is a bus between the airport and the Modlin Station) to Warszawa Wschodnia and then to Lodz Fabryczna (travel time approximately: from the airport to the Modlin Station 10 min, from Modlin Station to Warszawa Wschodnia 35 min., from Warszawa Wschodnia to Lodz Fabryczna 70 - 100 min.). Trains leave every 1 or 2 hours. Tickets from the airport to Warszawa Wschodnia are available at tickets machines and at ticket offices at railway stations and they cost about PLN 20). Tickets from Warszawa Wschodnia to Lodz Fabryczna are available also on the Internet (<http://rozklad-pkp.pl/en>). First class ticket costs PLN 49, second class ticket costs PLN 28. Recommended transportation option from Lodz Fabryczna is a taxi (travel time to the Faculty of Law and Administration approximately 7 min.). There is also an option to travel by bus, it takes approximately 210 min. The tickets are available on the Internet (<https://www.okbus.pl/en>) and they cost PLN 30 – 50 each.

**Warsaw Modlin Airport** cooperates with two taxi companies (these companies are recommended):

+48 22 644 44 44            SAWA TAXI  
+48 600 105 105         TAXI MODLIN

To check train connections and timetable, please refer to:

<http://rozklad-pkp.pl/en> or <https://koleo.pl/en/>



# 3<sup>rd</sup> International Tax Seminar on Special Tax Zones – touristic and travel information



## Access - by car

Lodz is located in the centre of Poland, so it has connections with the most important motorways and freeways (A1, A2, S8). When traveling from the West or from the East (A2) it is recommended to take motorway junction – Stryków (No. 25). When traveling from the North (A1) it is recommended to take motorway junction – Stryków (No. 25). When traveling from the South (A1) it is recommended to take motorway junction – Lodz Wschód (No. 22)

## Local transportation

Taxis in Lodz are the best travel option and are affordable. Average taxi fares amount to about PLN 2 per kilometer (plus about PLN 6 of an initial fee). Taxis wait near the airport, railway stations, hotels and main touristic sites. Besides, it is easy to order a taxi by phone (average waiting time is 5 minutes).

### Taxis in Lodz

+ 48 42 650 50 50	MERC RADIO TAXI
+ 48 42 19 191	MPT TAXI
+ 48 42 6111111	NOVA TAXI
+ 48 42 6 400 400	TAXI 400 400
+ 48 42 6 500 500	TAXI PLUS
+48 42 233 63 33	GREEN CAB TAXI

Lodz also has an extensive net of public transportation connections: buses and trams (see <http://mpk.lodz.pl/lang.action?lang=en>). A single ticket costs PLN 2.80 (20 min.) and PLN 3.60 (40 min.). A one-day ticket costs PLN 11 (valid until 23:59 of the day of validation).

