



AGENDA

IFA Spain & IFA Germany International Conference

“Current developments in terms of taxation in Spain and Germany”

Madrid – June 2, 2025

Escuela de Práctica Jurídica, Universidad Complutense

C/ Amanuel 2 – 28015 Madrid

Opening remarks: Abelardo Delgado Pacheco / Prof. Dr. Xaver Ditz (12:30 – 12:45)

1. Practical issues of the application of the Double Tax Convention (DTC) 2011 (12:45-13:30)

- Decisions and statements by tax administrations and jurisprudence in DE and ES
- Modifications and amendments by the Multilateral Instrument (DAC 15)
- Amendments to the DTC as a tax-triggering event in the contracting states?

Chair:	Prof. Dr. Xaver Ditz, President IFA Germany
Speaker DE:	Prof. Dr. Christian Kaeser, Global Head of Tax Siemens AG
Speaker ES:	Elena de las Morenas, Deputy Director for International Taxation, Ministry of Finance, Madrid

2. Practice of mutual agreement procedures under the DTC (13:30-14:15)

- Type of topics and issues and their practical relevance (statistics)
- Duration and completion rates, practical problems

Chair:	Abelardo Delgado Pacheco, President IFA Spain
Speaker DE:	Karsten Flüchter, Bundeszentralamt für Steuern Franz Hruschka, Head of Munich Tax Inspection
Speaker ES:	Ascensión Maldonado, Head of the International Taxation Office, AEAT, Madrid

Lunch break (buffet or flying lunch) (14:15-15:00)

3. Practice of exchange of information and coordinated tax inspections between DE and ES (15:00-16:00)

Chair:	Domingo Carbajo Vasco, Chief Inspector, AEAT, Madrid
Speakers DE:	Karsten Flüchter, Bundeszentralamt für Steuern Franz Hruschka, Head of Munich Tax Inspection
Speaker ES:	José Antonio García Pérez, International Taxation Office, AEAT, Madrid

4. Taxation of German indirect real estate investments in Spain (16:00-17:00)

Chair:	Rafael Calvo, IFA Spain
Speakers DE:	Frank Behrenz, Partner, Crowe Kleeberg, Munich Franz Hruschka, Head of Munich Tax Inspection
Speaker ES:	Elia Pons, Partner, Garrigues Madrid

Coffee break (17:00-17:15)

5. Tax residence and global mobility of individuals and corporate taxpayers in DE and ES (17:15-18:15)

Chair:	Prof. Dr. Christian Kaeser, Head of Tax, Siemens Group, Munich
Speaker DE:	Dr. Rebekka Rein, Flick Gocke Schaumburg, Berlin Dr. Michael Hölzl, Head of Tax Siemens Energy
Speakers ES:	Ana Torres, Central Economic Administrative Court, Madrid David Vilches, Partner, Uría & Menéndez, Madrid

6. Practical issues of Spanish/German multinationals (18:15-19:15)

Chair:	Dr. Monika Wünnemann, General Secretary, IFA Germany, Berlin
Speakers DE:	Dr. Michael Hölzl, Head of Tax Siemens Energy
Speakers ES:	Pablo Laquidain, Siemens Gamesa Renewable Energy, Madrid Jerónimo Payán Prieto, Head of Tax Telefónica Infra, Madrid

Closing remarks: Abelardo Delgado Pacheco / Prof. Dr. Xaver Ditz

followed by

Closing Dinner, Restaurante Picalagartos – Gran Vía 21, 28013, Madrid