The ATOZ Chair for European and International Taxation at the University of Luxembourg and the University of Linz are delighted to invite you to a Conference on:

Landmark decisions in direct tax jurisprudence

Abstract

This conference will explore the history, impact, and potential for further development of the CJEU’s and the EFTA Court’s landmark decisions relating to direct taxation. The presentations, to be delivered by leading practitioners and academics in the field, will explain the background, legal framework, and arguments leading up to the various decisions as well as their impact on subsequent Court decisions. Attention will be paid to the Court’s initial reasoning and any shading or nuancing thereof in the case law built thereon. Moreover, each presentation will explore the strengths and weaknesses of the Courts’ reasoning and potential developments. Finally, additional commentary will be offered by current or former CJEU and EFTA Court Judges, Advocates General, members of the EU Commission, and members of domestic courts.

Date
Thursday, 23 January 2014 from 8.30 am to 6.10 pm

Location
University of Luxembourg
Salle Tavenas
102, avenue Pasteur
L-2310 Luxembourg
http://wwwfr.uni.lu/media/files/plan_salle_tavenas_pdf

Registration
Registration Fee: 100 € (waived for students)
Registration includes refreshments, and a conference book which will be sent to you directly after publication (lunch on your own).
Payment has to be done prior to the Conference.
Register no later than 15 January 2014, by sending an e-mail including the registrant’s last name, first name and institution to:
fdef-colloques@uni.lu

Contact
Nadja Risch
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Landmark Decisions in Direct Tax Jurisprudence

Programme

08h30 | Opening of the Conference
      Werner Haslehner, University of Luxembourg
      Keith O’Donnell, ATOZ

08h40 | Objective Ability to Pay – Gerritse
      Edoardo Traversa
      University of Louvain

          Subjective Ability to Pay – Schumacker
          Alfredo Garcia Prats
          University of Valencia

          Dividend Taxation: Outbound and Inbound – Verkooijen and ACT Group Litigation
          Joachim Englisch
          University of Münster

      Discussants:
      Pasquale Pistone, IBFD and WU Vienna
      Alexander Rust, University of Luxembourg
      Carl Baudenbacher, President EFTA Court

10h25 | Coffee break

10h55 | Taxation of Permanent Establishments – Avoir Fiscal
      Werner Haslehner
      University of Luxembourg

          Losses – Marks & Spencer
          Isabelle Richelle
          University of Liège

          Exit Taxation – de Lasteyrie du Saillant
          Kelly Stricklin-Coutinho
          PricewaterhouseCoopers Legal LLP London

      Discussants:
      Richard Lyal, European Commission
      Pall Hreinsson, Judge EFTA Court
      Juliane Kokott, Advocate General

14h10 | Abuse – Cadbury Schweppes
      Stella Raventos
      ECIJA

      Cohesion – Bachmann
      Dennis Weber
      University of Amsterdam

      Mutual Recognition and Neutralization – Denkavit Internationaal
      Alexander Rust
      University of Luxembourg

      Discussants:
      Paschalidis Paschalis, Référendaire ECJ
      Georg Kofler, University of Linz
      Edoardo Traversa, University of Louvain

15h15 | Coffee break

16h25 | Double Taxation – Kerckhart Morres
      Volker Heydt
      Law Office of Volker Heydt

          Free Movement of Capital and Third Countries – FII Group Litigation
          Pasquale Pistone
          IBFD and WU Vienna

          Non Profit Organizations – Stauffer
          Anzhela Yevgenyeva
          Oxford University

      Discussants:
      Werner Haslehner, University of Luxembourg
      Richard Lyal, European Commission
      Christine Stix-Hackl, Former First Advocate General

18h10 | Closing of the conference
      Georg Kofler, University of Linz
      Alexander Rust, University of Luxembourg

12h40 | Lunch break (on your own)