



The PwC Chair in Tax Law of the Catholic University of Louvain, the Max Planck Institute of Tax Law and Public Finance, the Tax Institute of the University of Liège, with the support of the IFA Belgian Branch are pleased to invite you to a Conference on

## **Abuse of Law in European Taxation**

### *Divergence or Convergence of Concepts and Policies?*

21 – 22 November 2023

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Palais des Académies, **Auditorium Albert II**, rue Ducale 1, 1000 Brussels

The fight against tax fraud and avoidance has become one of the main drivers of EU legislation and continues to influence the shaping of the case-law of the European Court of Justice in tax matters. The concept of abuse plays a key role in the interpretation of EU primary and secondary law and is even referred to in a number of provisions of EU tax legislation (harmonization directives, administrative cooperation and exchange of information). However, after almost 25 years of application by European and domestic courts and tax authorities, this apparently unifying function of the concept of abuse in tax matters raises a number of unresolved issues, creating significant legal uncertainty for taxpayers.

The conference will gather together academics, public officials and practitioners to discuss the most recent issues concerning the prohibition of abuse in tax matters, as regards the application of fundamental freedoms, the EU corporate tax directives, including the recent Pillar 2 directive and the Unshell directive proposal, VAT and customs, exchange of information. The conference will also address the latest implications of the notion of abuse of law on corporate tax planning and tax competition among Member States in the context of the international initiatives aiming at curbing base erosion and profit shifting (BEPS) and improving global tax transparency (exchange of information).

The conference will be held on the 21 & 22th of November in Brussels at the Palais des Académies (Auditorium Albert II).

Hope to see you there!

Edoardo Traversa, UCLouvain  
Isabelle Richelle, University of Liège  
Wolfgang Schön, Max Planck Institute of Munich

## **21 NOVEMBER**

**09.45-10.00 | Welcome and greetings**

**10.00-11.15 | Session 1 : Defining Abuse of Law in tax matters**

**Fighting Tax Avoidance and Aggressive Tax Planning – A Legal or a Political Concept?**

*Philip Baker, KC, OBE, Field Court Tax Chambers, Visiting Professor University of Oxford*

**What is a GAAR? – a Comparative Approach**

*Christine Osterloh-Konrad, Professor University of Tübingen*

**11.15-11.30 | Coffee break**

**11.30-12.45 | Session 2 : Abuse of Law in Indirect Taxation**

**Abuse of Law under European Customs Law**

*Yves Melin, Avocat, Lecturer University of Liège*

**Abuse of Law in VAT**

*Caroline Heber, Professor University of Vienna*

**12.45-14.00 | Lunch break**

**14.00 -15.15 | Session 3 : Abuse and Fundamental Freedoms**

**Fighting Artificial Transactions under the Fundamental Freedoms**

*Edoardo Traversa, Professor UCLouvain, Avocat*

**Fighting Artificial Entities and Residence under the Fundamental Freedoms and the Unshell-Directive**

*Adolfo Martin Jimenez, Professor University of Cadiz*

**15.15-15.45 | Coffee break**

**15.45-17.30 | Session 4 : Abuse of Law and EU Corporate tax directives**

**The Jurisprudence of the CJEU on the GAARs in the Parent/Subsidiary Directive and the Interest/Royalty Directive**

*Luc de Broe, Professor KULeuven, Avocat*

**The Jurisprudence of the CJEU on the GAAR in the Merger Directive**

*Isabelle Richelle, Co-director of the Tax Institute, Professor University of Liège, Avocat*

**Panel Discussion on Tax abuse and EU Directives (including Unshell Directive) with**

*Anna Manitarà (EU Commission) and a representative of the Belgian IFA Branch (TBC)*

## 22 NOVEMBER

**08.45-09.00 | Welcome**

**09.00-10.15 | Session 1**

### **Implementation and Interpretation of Art.6 ATAD**

*Aitor Navarro, Senior Research Fellow, Max Planck Institute for Tax law and Public Finance, Munich*

### **Reportable arrangements under DAC 6 and abusive transactions**

*Cécile Brokelind, Professor Lund University*

**10.15-10.45 | Coffee break**

**10.45-12.45 | Session 2**

### **The Impact of Pillar 2 on the Notion of Abuse in International Taxation**

*Georg Kofler, Professor WU Vienna*

### **Non-Recognition of Abusive and Fraudulent Transactions - a General Principle of European Law?**

*Wolfgang Schön, Director, Max Planck Institute for Tax law and Public Finance, Munich*

### **Panel discussion on Tax abuse, Pillar 2 and the harmonization of corporate taxation with**

*Ioanna Mitroyanni (EU Commission) and Fabrizio Pascucci (PwC/UCLouvain)*

**Online registration:** <https://forms.gle/uxmHtdevUx7SkReR8>

**Registration fee:**

- **300 EUR. Registration BEFORE 15.09.23** (Payment upon reception of our invoice)
- **350 EUR. Registration AFTER 15.09.23** (Payment upon reception of our invoice)
- **Full or partial waiver of the fee** (full time PhD, Researchers)

**Address |** Palais des Académies, **Auditorium Albert II**, rue Ducale 1, 1000 Brussels

**More info :** <https://uclouvain.be/fr/instituts-recherche/juri/crides/evenements/conference-abuse-of-law-in-european-taxation-divergence-or-convergence-of-concepts-and-policies-21-22-11-23.html>

**Contact |** [joelle.vandijck@uclouvain.be](mailto:joelle.vandijck@uclouvain.be) | tel +32 (0)10 47 32 84