

Objective

The objective of this annual conference is to provide participants with a comprehensive update of the most recent developments in European direct taxation law.

Key topics

- An update on CJEU case law and its significance for the tax law practitioner in cross-border situations
- Taxation versus state aid rules
- Permanent Establishment (PE): international coordination
- The Commission's financial transaction tax proposal and its impact for financial services
- Inheritance tax cases in cross-border situations
- Removing double taxation (DT): the fight against tax fraud and tax evasion
- Proposal for a Council Directive on cross-border interest and royalty payments (COM (2011) 714)

Who should attend?

Tax lawyers, in-house counsel, accountants, civil servants, EU officials and other practitioners dealing with this area of law.

Travel to Trier:

Shuttle services from Luxembourg airport to the ERA Conference Centre can be booked at special rates at: www.taxi-franken.de/era

Speakers

Rüdiger Jung, Member of the Management Board, Head of the Legal and Tax Department, Luxembourg Banker's Association (ABBL)

Otto Marres, Tax Lawyer at KPMG Meijburg & Co; Professor at the University of Amsterdam

Tom Neale, Head of Unit, DG TAXUD, European Commission, Brussels

David Pitaro, Head of Unit, Personal Income Tax and Withholding Tax, *Banca d'Italia*, Rome

Albert Raedler, Case Handler, DG COMP, European Commission, Brussels (invited)

Alain Steichen, Bonn Steichen & Partners, Associate Professor at the University of Luxembourg

Bogdan Tasnadi, Policy Officer, DG TAXUD, European Commission, Brussels

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ANNUAL CONFERENCE ON EUROPEAN DIRECT TAXATION LAW 2012

Trier, 28-29 November 2012
ERA Conference Centre
Metzer Allee 4, Trier, Germany

Organiser:
Jaroslav Opravil, ERA

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Event number: 412R01



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Wednesday, 28 November 2012

- 13:45 Arrival and registration of participants
Welcome coffee
- 14:15 **Welcome and introduction**
Jaroslav Opravil
- I. CROSS-BORDER SITUATIONS**
- 14:30 **Permanent Establishment (PE) – coordination of tax treaties and the interrelation of EU law and OECD rules – Compensation of PE losses and transfer of assets to head office**
- 15:15 Discussion
- 15:30 Coffee break
- 16:00 **Double taxation and double non-taxation – Commission actions (COM (2011) 712)**
Tom Neale
- 16:45 Discussion
- 17:00 **Inheritance tax cases in cross border situations (COM (2011) 864)**
Alain Steichen
- 17:45 Discussion
- 18:00 End of first conference day
- 20:00 Dinner

Thursday, 29 November 2012

- II. UPDATE ON CJEU JURISPRUDENCE**
- 09:00 **Recent CJEU case law with a special view to cross-border situations**
Otto Marres
- 09:45 **Balancing taxation and EU state aid rules:**
- *Gibraltar (Joined Cases C-106/09 P and C-107/09 P)*
 - *British Aggregates (Case T-210/02 RENV)*
Albert Raedler
- 10:30 Discussion
- 10:45 Coffee break
- III. TAX TREATMENT OF FINANCIAL TRANSACTIONS**
- 11:00 **Common elements and discrepancies between the Savings Directive and the Swiss-German and Swiss-UK agreements**
Rüdiger Jung

- 11:45 **Taxation of capital income – implementation of Foreign Account Tax Compliance Act (FATCA) in the EU banking sector**
David Pitaro
- 12:30 **Next steps for the Commission's financial transactions tax proposal (COM (2011) 594)**
Bogdan Tasnadi
- 13:00 Discussion
- 13:15 Light lunch
- 13:30 End of conference

Programme may be subject to amendment.
For programme updates: www.era.int

Save the dates:

**Annual Conference on
European Direct Taxation Law 2013**
Trier, 27-28 November 2013

**Annual Conference on
European VAT Law 2013**
Trier, 28-29 November 2013