



Dear Colleagues,

The Max-Planck Institute for Tax Law and Public Finance, the PwC Chair in Tax Law of the Catholic University of Louvain and the Tax Institute of the University of Liège are pleased to invite you to the **Congress on European Tax Law** :

**“Beyond Discrimination : The role of the ECJ Case-Law in the International Division of Taxing Powers in Direct Taxation”**

**that will be held on 19-20 May 2011**, at the Palais des Academies, Rue Ducale/Hertogstraat 1, B-1000 Brussels, BELGIUM

The closing session, to be held on 20 May in the afternoon, will consist in a round-table discussion on the following topic:

**“Belgium and European Direct Tax Law: Recent developments and future challenges”**.

For additional information and registration, please [click here](#)

Looking forward to welcoming you in Brussels,

**Prof. Dr. Dr. h. c. Wolfgang Schön /Prof. Dr. Isabelle Richelle/Prof. Dr. Edoardo Traversa**

Direct link:

[http://www.taxinstitute.ulg.ac.be/congress\\_on\\_european\\_taxlaw/index.htm](http://www.taxinstitute.ulg.ac.be/congress_on_european_taxlaw/index.htm)



**PROGRAM**

Palais des Académies, Brussels, Belgium  
19-20 May 2011

## **Congress on European Tax Law**

**“BEYOND DISCRIMINATION : THE ROLE OF THE ECJ CASE-LAW IN THE INTERNATIONAL DIVISION OF TAXING POWERS IN DIRECT TAXATION”**

Organizers:

Prof. Dr. H. C. Wolfgang Schön, Max Planck Institute, Munich, Germany

Prof. Dr. Edoardo Traversa, Catholic University of Louvain, Belgium

Prof. Dr. Isabelle Richelle, University of Liège, Belgium

Twenty-five years ago, the famous *Avoir fiscal* case gave occasion to the European Court of Justice to inaugurate a fruitful case-law on the application of EU Treaty freedoms in direct taxation. Based as it was on the concept of discrimination, this case-law has had a significant impact on the Member States' shaping of tax systems. The Court's most recent decisions, however, seem to reflect a slackening pace and a loss of vigour in applying the discrimination approach. This Conference examines whether the time has come for the Court to develop original EU criteria for the allocation of taxing powers between Member States.

 Thursday 19 May 2011

Chair : Prof. em. Jacques Malherbe, Catholic University of Louvain

**Introduction by the Organizers**

**9:00 a.m. – 12:30 p.m.**

**Source, Residence and Citizenship in ECJ Case Law**

Prof. Dr. Alfredo Garcia Prats, University of Valencia, Spain

**Revisiting "Schumacker": The Role of Limited Tax Liability in EU Tax Law**

Prof. Dr. Marco Greggi, University of Ferrara, Italy

**What Role for the Avoidance of Double taxation in EU Tax Law?**

Prof. Dr. Daniel Gutmann, University of Paris I-Sorbonne, France

**Discussion and questions**

**12:30 – 2:00 p.m.**

**Lunch**

**2:00 – 5:30 p.m.**

**International Profit Allocation in the Internal Market (Transfer Pricing, Tracing Rules)**

Prof. Dr. H. C. Wolfgang Schön, Max Planck Institute, Munich, Germany

**Cross-Border Loss Compensation: State and Critique of the Judicature**

Prof. Dr. Isabelle Richelle, University of Liège, Belgium

**Group taxation in the European Union: Unitary vs. Per-Country Approach**

Paul Morton, Head of Tax, Reed Elsevier, UK

**Discussion and questions**

 Friday 20 May 2011

Chair : Prof. Dr. Dr. h. c. Wolfgang Schön, Max Planck Institute, Munich, Germany

**9:00 a.m. – 12:30 p.m.**

**The Territoriality of Tax Incentives within the Single Market**

Prof. Dr. Edoardo Traversa, Catholic University of Louvain, Belgium

**Fiscal Recognition of Foreign Entities and Foreign Legal Systems**


Prof. Dr. Ekkehart Reimer, University of Heidelberg, Germany

**Panel Discussion: "Does EU Member States' international tax practice lead to a balanced allocation of taxing powers?"**

**12:30 – 2:00 p.m.**

Lunch

## **BELGIUM AND EUROPEAN DIRECT TAX LAW, RECENT DEVELOPMENTS AND FUTURE CHALLENGES**

 Friday 20 May 2011



The Friday afternoon session will focus more particularly - though not exclusively - on Belgium. Its scope will be twofold. On the one hand, it will assess whether the Belgian federal and regional legislators have taken EU constraints sufficiently into account, or whether further modifications should be introduced. On the other, it will discuss recent issues relating to the representation of Member States (such as Belgium) before the ECJ and the role of the European Commission in EU judicial procedures.

Chair : Prof. Melchior Wathelet, Catholic University of Louvain/University of Liège, Belgium

**2:00 – 5:30 p.m.**

**The Reshaping of Belgian Income Tax by European Judges: Present and Future**

Olivier Hermand and Patrice Delacroix, Partners,  
PricewaterhouseCoopers

**Regional Tax Legislators under European Scrutiny: Autonomy with Constraints**

Prof. Dr. Luc De Broe, K.U. Leuven, Belgium

**The Role of the EU Commission as the "Guardian" of the Treaties**

Richard Lyal, Legal Adviser, European Commission

**Representing Belgium before the ECJ: Some Practical Issues**

Jean-Christophe Halleux, Belgian Ministry of Foreign Affairs

**Discussion and questions - Conclusion by the Organizers**



### **REGISTRATION**

**Contact :**

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Early registration (before May 1st)

Option 1 : Full Congress - 2 days (19-20 May), 1 person - Total 200 euros

Option 2 : Round-table - Friday 20 May pm only, 1 person - Total 50 euros

Late registration (after May 1st)

Option 1 : Full Congress - 2 days (19-20 May), 1 person - Total 250 euros

Option 2 : Round-table - Friday 20 May pm only, 1 person - Total 60 euros

Full or partial waiver of participation fees can be granted on request to full-time academics and researchers. Please provide a certificate with the registration form.

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## **PRACTICAL INFORMATIONS**

The congress organization cannot organise travel or accommodation

To guide your choice : [OFFICAL WEBSITE FOR TOURISM & CONGRESS](#)

LOCATION : <http://maps.google.com/maps/place?cid=17264360293936408481&q=Palais+des+Academies,+Rue+Ducale,+Bruxelles,+Belgique&hl=fr&ie=UTF8&z=14>

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