EATLP 2019 Congress
University Carlos III of Madrid
6-8 June 2019

Congress Venue:
Campus de Getafe – Aula Magna

6 June 2019

**Update and Inaugural Session – Aula Magna**

16:00 – 16:20 **Presentations on the Interaction between EATLP and EU Institutions**

**Joint Transfer Pricing Forum**
Adolfo Martín Jiménez, Spain

**Platform for Good Tax Governance**
Ana Paula Dourado, Portugal

16:20 – 17:20 **General Assembly (for members only)**

17:20 – 17:40 Coffee Break

17:40 – 18:00 **Welcome Addresses**
Adolfo Martín Jiménez, EATLP President
Juan Zornoza, Full Professor of tax law, University Carlos III, Madrid
Jesús Gascón Catalán, Director of the Spanish Revenue Agency
Matilde Sánchez, Professor, Vice-Rector for international affairs, University Carlos III, Madrid
18:00 – 19:00  Financial markets: complexity and fragmentation  
Inaugural lecture: Mikel Tapia, Full Professor of finance, University Carlos III, Madrid

19:00 – 21:00  Get-together

7 June 2019

Main topic - Tax Procedures – Aula Magna

Until 08:45  Arrival and registration
08:45-09:00  Opening of the congress  
Adolfo Martin Jiménez, EATLP President

09:00- 09:15  Introduction  
Daniel Gutmann, Chairman of the EATLP Academic Committee and Moderator

Section I – General issues

09:15-10:30  Session 1 – Concepts and types of tax procedures
  09:15-09:25  General reporter: Pasquale Pistone, Italy/Austria
  09:25-09:40  What is a tax procedure?  
Topical reporter: Ludovic Ayrault, France
  09:40-09:55  Why differentiating between substantive and procedural rules?  
Guest speaker: Luis Maria Diez-Picazo Giménez, Spain
  09:55-10:10  General administrative law and special administrative law  
National reporter: Anna-Maria Hambre, Sweden
  10:10-10:30  Panel debate and questions

10:30-11:00 - Coffee break

11:00-12:15  Session 2 – Principles applying to tax procedures
  11:00-11:10  General reporter: Pasquale Pistone, Italy/Austria
  11:10-11:25  Can procedural human rights apply to tax matters?  
National and topical reporter: Luis Eduardo Schoueri, Brazil
  11:25-11:40  Effective protection and taxpayers’ bills of rights: the experience of an ombudsman  
Guest speaker: Nina Olson, National Taxpayers’ Advocate, US
  11:40-11:55  The impact of unwritten principles on tax procedures – A Belgian perspective  
National reporter: Filip Debelva, Belgium
11:55-12:15  Panel debate and questions
12:15-12:30  Group picture
            12:30-13:30 - Lunch break

Section II – Specific issues

13:30-14:45  Session 3 – Tax audits
            13:30-13:40  General reporter: Pasquale Pistone, Italy/Austria
            13:40-13:55  Joint and simultaneous audits
                         Topical reporter: Nevia Čičin-Šain, Croatia
            13:55-14:10  Legal issues arising in the process of improving the efficiency of tax audits
                         Guest speaker: George Pitsilis, Governor of the Independent Authority for
                         Public Revenue (AADE), Greece
            14:10-14:25  The discretionary powers of tax authorities in the Netherlands
                         National reporter: Diana van Hout, Netherlands
            14:25-14:45  Panel debate and questions

14:45-16:00  Session 4 – Administrative review and judicial appeals
            14:45-14:55  General reporter: Pasquale Pistone, Italy/Austria
            14:55-15:10  Is the previous exhaustion of administrative procedures a necessary condition to access judicial procedures?
                         Topical reporter: Carlos Palao Taboada, Spain
            15:10-15:25  Fact and law finding in European procedures on tax matters
                         Guest speaker: Juliane Kokott, Advocate General at the Court of Justice of the European Union, Germany/CJEU
            15:25-15:40  Domestic arbitration: the Portuguese experience
                         Guest speaker: João Nogueira, Portugal
            15:40-16:00  Panel debate and questions
                         16:00-16:30 - Coffee break

16:30-17:45  Session 5 – Cross-border procedures
            16:30-16:40  General reporter: Pasquale Pistone, Italy/Austria
            16:40-16:55  The limits to the access to mutual agreement procedures
                         Guest speaker: Sandra Knaepen, OECD
            16:55-17:10  The limits to arbitration posed by the natural judge theory (due process of law) and cross-border tax disputes
                         Topical reporter: Luk Vandenberghe, Belgium/EU Commission
8 June 2019

EATTA Award and Academic Topic – Aula Magna

09:00-09:15 Introduction
Daniel Gutmann, Chairman of the EATLP Academic Committee

09:15-09:30 Conferral of the EATTA Award
Luk Vandenberghe, European Commission

09:30-10:15 Presentation by the EATTA Awardee

10:15–10:30 Presentation 2020 Congress Vienna
Michael Lang, Austria

10:30-11:00 Coffee break

11:00-12:30 Academic Topic: Legal transplants in tax law

11:00-11:05 Introduction
Daniel Gutmann, Chairman of the EATLP Academic Committee and Moderator

Part I – Theoretical approach

11:05-11:15 Legal transplants in tax law: methodological issues
Carlo Garbarino, Italy

11:15-11:25 Legal transplants in the EU integration process
Pietro Selicato, Italy

11:25-11:40 Critical private law perspectives on legal transplants
Mathieu Devinat, Canada

Part II, Legal transplants in the real world

11:40-11:50 Tax competition and legal transplants in corporate tax law
Irma Mosquera Valderrama, Netherlands

11:50-12:00 Legal transplants in tax treaties
Ekkehart Reimer, Germany

12:00-12:10 Legal transplants in VAT, inside and outside the EU
Eleonor Kristoffersson, Sweden

12:10-12:25 Debate
12:25-12:30  **Wrap-up and conclusion**  
Daniel Gutmann, Chairman of the EATLP Academic Committee

| Additional programme for the members of the EATLP Academic Committee |
|-----------------|--------------------------------------------------|
| **6 June 2019**  | 13:30-15:30 Academic Committee opening meeting (room 11.0.16) |
| **8 June 2019**  | 13:30-15:30 Academic Committee closing meeting (room 11.0.16) |

| Additional programme for the Executive Board |
|-----------------|--------------------------------------------------|
| **6 June 2019**  | 10:00-11:00 Final meeting with the host of the 2019 Congress (Vincci Soho) |
|                | 11:00-13:00 Executive Board opening meeting (incl. working lunch) (Vincci Soho) |
| **8 June 2019**  | 09:00-10:00 Meeting with the host of the 2020 Congress (11.0.16) |
|                | 12:30-13:30 Executive Board working lunch and closing meeting (room 11.0.16) |