The Tax Institute of the University of Liège, the Max Planck Institute for Tax Law and Public Finance, and the PwC Chair in Tax Law of the UCLouvain are pleased to invite you to a

Conference

The Future of EU Tax Harmonization

Tuesday 10 December 2019
From 9:00 to 17:30
Palais des Académies – Rue Ducale 1 – B-1000 BRUSSELS

Since the treaty of Rome, the European Union has been granted harmonization powers in the field of taxation. As for indirect taxes first and then direct taxes, directives have been adopted, mainly in order to facilitate free movement of taxpayers within the internal market and to fight against tax fraud and avoidance. Recent developments, such as the OECD BEPS initiative and the creation of a global forum on taxation issues, in particular relating to digitalization, Brexit and the financial and environmental crisis, along with the structural difficulty to reach unanimous agreement in key areas such as corporate taxation, are influencing the way tax legislation is proposed and passed at the EU level. At the eve of a new term for the European Commission, Council and Parliament, it may be time to re-think the purpose and the means of harmonization in the field of taxation.
SESSION 1:
ORIGIN, PURPOSE AND LIMITS OF TAX HARMONIZATION IN THE EU

SESSION 2:
KEY AREAS OF DEVELOPMENT OF EU TAX HARMONIZATION

Topics covered

Harmonization of Member States’ tax system in the Internal Market: lessons from the past
The impact of BEPS on the EU harmonization process
Limits of the harmonization of anti-avoidance measures in the EU
EU taxation of digital economy
Common consolidated corporate tax base from global perspective
Moving towards qualified majority on EU tax issues

Organising committee: Wolfgang Schön (Max Planck Institute, Munich), Isabelle Richelle (ULiège), Edoardo Traversa (UCLouvain)
Confirmed speakers: Gianluigi Bizioli, Cécile Brokelind, Ana Paula Dourado, Caroline Heber, Marie Lamensch, Alexandre Maitrot de la Motte, Christiana HJI Panayi, Alice Pirlot, Pasquale Pistone, Isabelle Richelle, Wolfgang Schön, Edoardo Traversa, Christian Valenduc

INFORMATION and REGISTRATION

Contact person: Marc ALEXANDRE, +32 4 232 72 89, marc.alexandre@ULiege.be

Prof. Dr. Isabelle Richelle
Co-Présidente
Tax Institute de l’ULiège
www.taxinstitute.ulg.ac.be

HEC LIÈGE
Management School - Liège University