

European Association of Tax Law Professors (EATLP)

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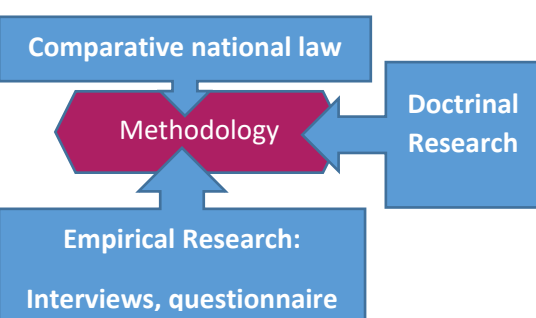
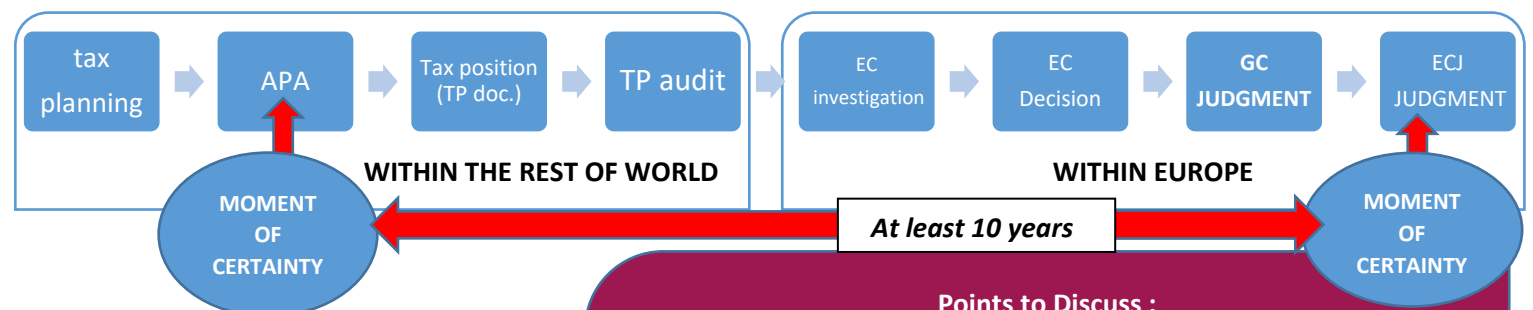
Contribution:

The risk is the limit to trigger the protection of legal certainty in transfer pricing transactions by drawing the line between certainty and uncertainty

Research Questions:

- 1) Does the fundamental principle of Legal Certainty exist within State aid investigation on Transfer Pricing Transaction?
- 2) How can legal certainty related to Advance Price Arrangement be ensured towards State aid investigations on Transfer Pricing transactions?

Chapter 1: Introduction	Chapter 2: Tax Certainty	Chapter 3: Dispute Avoidance	Chapter 4: Tax Uncertainty and State aid investigation	Chapter 5: Proposal for a new Transfer Pricing dispute avoidance
<ul style="list-style-type: none"> ➤ Hypothesis ➤ Research Questions 	<ul style="list-style-type: none"> ➤ Tax Certainty vs Legal certainty in taxation 	<ul style="list-style-type: none"> ➤ APA vs Risk Assessment 	<ul style="list-style-type: none"> ➤ Overlaps with tax avoidance measures 	



Points to Discuss :

- Might the measurability of a risk be the limit of the legal certainty protection by drawing the line between certainty and uncertainty?
- Is there room for negotiation between taxpayer and tax authority in order to reach an Advance Pricing Agreement or is a deterministic conflict?
- Do the Comparables in a TP analysis coincide with the undertakings in a legal and factual situation under the selectivity analysis?
- Should the advantage be assessed in respect of the internal system or within the entire cross border supply chain?