

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

Programme as of 3 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

- 17:10-17:30 **Panel debate and questions**
- 17:30-18:00 Concluding remarks by the General Reporter and the Moderator
- 20:00-23:00 **Tax Evening, Vincci Soho Hotel**

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)