



EATLP Congress 2013 Lisbon



INSTITUTO
DE DIREITO
ECONÓMICO
FINANCEIRO
E FISCAL FDL



EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (EATLP) CONGRESS 2013

30 May - 1 June 2013, Universidade de Lisboa¹, Portugal

draft PROGRAMME (version 4 April 2013)

Thursday, 30 May 2013

- 12:00 – 14:00 *Meeting Executive Board* Faculty of Law *Sala dos Professores (Professors lounge)*
- 14:00 – 16:00 *Meeting Academic Committee* Faculty of Law *Sala do Conselho Científico (Scientific Committee room)*
- 14:00 – 16:00 *Meeting Organizing Committees* Faculty of Law *Sala do Conselho Pedagógico (Pedagogical Committee room)*
- 15:00 – 16:30 **Congress registration**
Faculty of Law – Main Atrium
- 17:30 – 19:00 **Welcome Reception & Get together party**
Deanship Building² - Salão Nobre da Reitoria da Universidade de Lisboa (Noble Hall)

Friday, 31 May 2013

- 08:30 – 12:00 **Congress registration & Start of Doctoral Poster Program**
- 09:00 – 09:10 **Opening of the Congress** -- Bertil Wiman, chairman EATLP Executive Board
- 09:10 – 09:15 **Congress subject:** **Corporate Income Tax Subjects**
- Introduction** -- Peter Essers, chairman EATLP Academic Committee
- 09:15 – 09:30 **General remarks and introduction congress subject** – Daniel Gutmann
- 09:30 – 10:15 **Section 1 – Legal personality, limited liability and CIT liability**
09:30 – 09:55 Presentation by Domingo Jiménez-Valladolid and Felix Vega
09:55 – 10:15 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann, Domingo Jiménez-Valladolid and Felix Vega)
- 10:15 – 11:00 **Section 2 – Close companies and one-person companies versus other kinds of companies**
10:15 – 10:40 Presentation by Jan van de Streek
10:40 – 11:00 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann, and Jan van de Streek)
- 11:00 – 11:30 *Coffee break*
- 11:30 – 12:15 **Section 3 – Tax neutrality between CIT and non-CIT subjects: where do we stand?**
11:30 – 11:55 Presentation by Giuseppe Marino and Pietro Selicato
11:55 – 12:15 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann, Giuseppe Marino and Pietro Selicato)

¹ The Scientific Works, Registration and Meetings will take place at the Building of the Faculty of Law. Address: Alameda da Universidade, Lisboa (Alley of the University, Lisbon).

² Address: Alameda da Universidade, Lisboa (Alley of the University, Lisbon).



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- 12:15 – 13:00 Section 4 – Tax neutrality between CIT and non-CIT subjects: how to improve our systems?**
12:15 – 12:40 Presentation by Johannes Heinrich and Henry Ordower
12:40 – 13:00 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann, Johannes Heinrich and Henry Ordower)
- 13:00 – 14:30 *Lunch*
- 14:30 – 15:15 Section 5 – Estates, trusts, foundations, charities, companies in formation etc: “atypical” CIT subjects**
14:30 – 14:55 Presentation by Polina Kouraleva-Cazals
14:55 – 15:15 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann and Polina Kouraleva-Cazals)
- 15:15 – 16:00 Section 6 – Investment structures and CIT**
15:15 – 15:40 Presentation by Hein Vermeulen
15:40 – 16:00 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann and Hein Vermeulen)
- 16:00 – 16:30 *Coffee break*
- 16:30 – 17:15 Section 7 – Non-resident entities and CIT**
16:30 – 16:55 Presentation by Stefan Olsson and Bart Peeters
16:55 – 17:15 Discussion (discussion panel: Peter Essers (chair), Daniel Gutmann, Stefan Olsson and Bart Peeters)
- 17:15 – 18:00 Section 8 – CIT subjects and EU harmonization**
17:15 – 17:40 Presentation by Daniel Gutmann based on the thematic report of Ekkehart Reimer and Ruben Martini
17:40 – 18:00 Discussion (discussion panel: Peter Essers (chair) and Daniel Gutmann)
- 18:00 – 18:15 **Closing remarks** -- Daniel Gutmann
- 19:00 – 22:00 Dinner party**

Saturday, 1 June 2012

- 09:00 – 10:00 **General Assembly** (EATLP Members, Applicant Members and Special Guests only)
- 10:00 – 10:30 *Coffee break*
- 10:30 – 11:30 **European Academic Tax Thesis Award** - Presentation of Prize Winners
- 11:30 – 13:00 **Academic topic: The assessment of academic research and its consequences** -- Ana Paulo Dourado
- 13:00 **Closing** of the congress

13:15 – 16:00 Meeting Academic Committee – sala do Conselho científico