

EATLP 2023 Congress

University of Luxembourg

“Computation of Taxable Business Profits: Book-Tax
Conformity and Other Issues”

8-10 June 2023

Programme as of 1 June 2023

Congress Venue:

Luxembourg – ECCL

European Convention Center Luxembourg, Hemicycle (location Thursday 8 June and Friday 9 June)

Luxembourg University, the Weicker Building (location Saturday 10 June)

Thursday, June 8, 2023 – ECCL, Hemicycle

14:00 – 18:30	Congress registration
16:00 - 17:15	General Assembly (for EATLP members only)
17:15 – 17:40	<i>Coffee Break</i>
17:40 - 18:00	Welcome Addresses Cécile Brokelind, Chairwoman EATLP Werner Haslehner, ATOZ Chair for European and International Tax Law, University of Luxembourg
18:00 - 19:00	Inaugural lecture “The EU General Court and its Competence in the Field of Tax Law in the Light of the Proposed Transfer of Jurisdiction” Tamara Perišin, Judge at the General Court of Justice of the European Union (CJEU)
19:00 - 21:00	Get-together

Friday, June 9, 2023 – ECCL, Hemicycle

- 08:00 – 12:00 **Congress registration**
- 08:30 – 18:00 **Doctoral Poster Program**
- 08:30 – 08:35 **Opening of the Congress**
Cécile Brokelind, Chairwoman EATLP

Congress subject:
**“Computation of Taxable Business Profits: Book-Tax
Conformity and Other Issues”**

- 08:35 - 08:40 **Welcome words by the congress organiser**
Werner Haslehner, ATOZ Chair for European and International Tax
Law, University of Luxembourg
- 08:40 – 08:45 **Introduction to the Congress Subject**
Daniel Gutmann, Chairman EATLP Academic Committee
- 08:45 - 08:55 **General Remarks: The General Report as a guide through the
Congress**
General Reporter, Andrés Báez Moreno (Associate Professor of Tax
Law, Universidad Carlos III de Madrid, Spain)

Session 1 – Book-Tax Conformity: to be or not to be?

- 08:55 – 09:10 **Presentation of the Topical Report**
Judith Freedman (Emeritus Professor of Tax Law and Policy,
University of Oxford, United Kingdom)
- 09:10 - 09:20 **What role do constitutional principles play in the Book-Tax
Conformity discussion?**
Stefanie Geringer (Postdoctoral Researcher of Tax Law, University of
Vienna, Austria)
- 09:20 - 09:30 **Book-Tax Conformity: is it good for companies and for
financial reporting?**
Christopher Nobes (Professor of Accounting, Royal Holloway,
University of London, United Kingdom)
- 09:30 - 09:40 **Are autonomous systems of computation of taxable business
profits a panacea?**

Arco Bobeldijk (Professor of Corporate Income Tax at Nyenrode Business University, the Netherlands)
Yariv Brauner (Hugh Culverhouse Eminent Scholar Chair in Taxation & Professor of Law University of Florida, United States of America)

09:40 - 10:15 **Discussion**

10:15 - 10:45 *Coffee break*

Session 2 – European Commercial/Tax Law Issues

- 10:45 - 11:00 **Presentation of the Topical Report**
Hugo López López (Associate Professor of Tax Law, Universidad Pública de Navarra, Spain)
Juan José Zornoza Pérez (Professor of Tax Law, Universidad Carlos III de Madrid, Spain)
- 11:00 - 11:10 **Should the Court of Justice adjudicate on accounting questions referred for a preliminary ruling by national courts concerning the calculation of taxable business profits?**
Caroline Docclo (Professor of International Tax Law, Université libre de Bruxelles, Belgium)
- 11:10 - 11:20 **Does the Court of Justice get it wrong too often in accounting matters?**
André Meyer (Professor of Tax Law, University of Bayreuth, Germany)
- 11:20 - 11:30 **“Accounting standards and material competitive distortions: state aid versus minimum taxation”?**
Raymond Luja (Professor of Comparative Tax Law, Maastricht University, The Netherlands)
- 11:30 - 12:00 **Discussion**
- 12:00 - 13:00 *Lunch*

Session 3 – The future of Book-Tax Conformity: Book-Tax Conformity, the Pillars and BEFIT

- 13:00 - 13:15 **Presentation of the Topical Report**
Eva Eberhartinger (Professor of Accounting, Wirtschaftsuniversität Wien, Austria)

- 13:15 - 13:25 **Are Consolidated Accounts a good starting point for the calculation of taxable business profits?**
Maria Saccomanni (OECD)
- 13:25 - 13:35 **Book-Tax Conformity and EU corporate tax harmonization: Should Pillar 2 inspire BEFIT?**
Edoardo Traversa (Professor of Tax Law, UC Louvain, Belgium)
- 13:35 - 13:45 **The use of IFRS for tax purposes: an accounting standard-setting perspective**
Erlend Kvaal (Professor of Accounting at BI Norwegian Business School, Norway and Chair of the EFRAG Academic Panel)
- 13:45 - 14:20 **Discussion**
- 14:20 - 14:30 *Short break*
- Session 4 – Particular Commercial/Tax Accounting Issues**
- 14:30 - 14:40 **Introduction to the selected topics and roundtable debates**
Andrés Báez Moreno (Spain)
- 14:40 - 14:50 **Should the capitalization of internally generated intangibles be accepted for tax purposes?**
- 14:50 - 15:00 **Do provisions and impairments imply an anticipation of negative income components difficult to accept for tax purposes?**
- 15:00 - 15:10 **How problematic is *fair value accounting* for tax?**

Dániel Máté Kovács (Adjunct Professor of Law, Eötvös Loránd University, Budapest, Hungary)
Nina Aguiar (Professor of Tax Law, Polytechnic University of Braganza, Portugal)
Mario Grandinetti (Associate Professor of Tax Law, University of Turin, Italy)
Aleksandra Maksimovska Stojkova (Professor of Tax Law, Iustinianus Primus University, North Macedonia)
Luís Eduardo Schoueri (Professor Tax Law, University of São Paulo, Brazil)
- 15:10 - 15:45 **Discussion**
- 15:45 - 16:15 *Coffee break*

Session 5 – Procedural aspects of Book-Tax Conformity

- 16:15-16:30 **Presentation of the Topical Report**
Roman Seer (Professor of Tax Law, Ruhr-University Bochum, Germany)
- 16:30-16:40 **Irregular Commercial Accounts and Presumptive calculation of the Taxable Profits**
René Matteotti (Professor of Tax Law, University of Zurich, Switzerland)
- 16:40-16:50 **Tax deductibility of non-accounted expenses**
Katerina Pantazatou (Associate Professor of Tax Law, University of Luxembourg)
- 16:50-17:00 **How to react to the abuse of accounting rules aimed at reducing the tax burden?**
Dave Goyvaerts (Post-Doctoral Assistant at Ghent University, Belgium)
- 17:00-17:10 **Commercial Accounts and Tax Audits**
Emmanuel Dinh (Associate Professor at Paris-Dauphine-PSL University, France)
- 17:10-17:35 **Discussion**
- 17:35-17:40 **General Conclusions**
General Reporter, Andrés Báez Moreno (Spain)
- 17:40-17:45 **Closing Remarks**
- 19:00 – 22:30 *Dinner (location tbc)*

Saturday, June 10, 2023 – Luxembourg University, Weicker Building

09:00 - 09:15	Introduction Chairman of the EATLP Academic Committee
09:15 - 09:30	Conferral of the EATTA Award
09:30 - 10:15	Presentation by the EATTA Awardee
10:15 - 10:30	Presentation 2024 Congress Antwerp Bruno Peeters, Antwerp
10:30 - 11:00	<i>Coffee break</i>
11:00 - 12:00	Adolfo Martín Jiménez distinguished lecture “25 years of EATLP” Bertil Wiman (Emeritus Professor of Tax Law, University of Uppsala, Sweden)
12:00 - 12:05	Wrap-up and conclusion Chairman of the EATLP Academic Committee

Additional programme for the members of the EATLP Academic Committee

Location: University, the Weicker Building (4 rue Alphonse Weicker)

8 June 2023

13:30-15:30 Academic Committee opening meeting (room A101)

10 June 2023

12:15-14:15 Academic Committee closing meeting (room A101)

Additional programme for the Executive Board

Location: University, the Weicker Building (4 rue Alphonse Weicker)

8 June 2023

10:30-11:00 Final meeting with the host of the 2023 Congress (room A102)

11:00-13:00 Executive Board opening meeting (incl. working lunch) (room A102)