

The ATOZ Chair for European and International Taxation at the University of Luxembourg and the University of Linz are delighted to invite you to a conference on:

Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid

Abstract

This Conference will explore the three main sources of impact of Primary European Law on domestic direct tax laws. While 'European Direct Tax Law' has been a field mostly concerned with the impact of the Fundamental Freedoms over the last three decades, the two other areas explored in this conference, State Aid Law and European Fundamental Rights have recently drawn a lot of interest and will likely to be much more important in the years to come.

The conference will bring together the perspectives of leading academics, practitioners and representatives of the European Institutions, including the CJEU, the EFTA Court and the European Commission in an attempt to analyse existing jurisprudence, identify recent trends and to investigate potential future developments in these selected areas.

Thursday 22 January 2015
9.00 am – 5.30 pm

Location

University of Luxembourg
Salle Tavenas
102, avenue Pasteur
L-2310 Luxembourg
See

http://www.en.uni.lu/media/files/plan_salle_tavenas_pdf

Language

English

Registration

- Free seminar
- Maximum number of attendants: 120
- Registration via Eventbrite : [\[Link\]](#)

Contact

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Programme

9.00 am | Reception and Coffee

9.30 am | Opening of the Conference

Stefan Braum
University of Luxembourg

Georg Kofler
University of Linz

Werner Haslehner
University of Luxembourg

**The ECJ and the “Internal Market”
Principle**

Eric Kemmeren
University of Tilburg

**Equality and Non-Discrimination in
Direct Taxation**

Alexander Rust
WU Vienna

9.45 am | Subject 1: Fundamental Rights and
Tax Law

Chair: Melchior Wathelet
First Advocate General, Court of
Justice

**Taxation and the European Charter of
Fundamental Rights**

Philip Baker QC
Field Court Tax Chambers

**Exchange of Information and Protection
of Fundamental Rights**

Werner Haslehner
University of Luxembourg

A Taxpayer’s Charter of Rights

Piergiorgio Valente
Chairman of the CFE Fiscal Committee

3.00 pm | Coffee Break

3.30 pm | Subject 3: State Aid and Tax Law

Chair: Joseph Azizi
Former Judge, General Court

**Fiscal Aid - Recent Trends and Relation
to Fundamental Freedoms**

Andreas Bartosch
Kemmler Rapp Böhlke & Crosby

**Discretionary Powers of the Tax
Administration as a State Aid Problem**

Michael Lang & Alexander Zeiler
WU Vienna, CFE ECJ Task Force

**State Aid Review and BEPS: Putting the
Genie Back in the Bottle**

Pierpaolo Rossi-Maccanico
Legal Service, EU Commission

12.00 pm | Light Lunch Break

1.00 pm | Subject 2: Fundamental Freedoms and
Tax Law

Chair: Carl Baudenbacher
President of the EFTA Court

**Taxation at the Crossroads of
Fundamental Freedoms and
Fundamental Rights**

Wim Roels
Legal Service, EU Commission

5.30 pm | Closing of the conference