



EUROPEAN DIRECT TAXATION

- Draft Program -

7-8 May 2012, Trier, Germany

Monday, 7th May 2012

09:00 Registration and welcome words

Session I: European tax policy of direct taxes

09:30 - Coordination versus Harmonization

- **From positive to negative integration**
- **Soft law versus hard law**

10:30 - Discussion

10:45 – Coffee break

11:15 – Harmful tax competition and state aid

12:15 – Discussion

12:30 – Lunch break

Session II: Negative Integration of direct taxation

13:30 - Main role of judicial actors at national and EU Levels

- **The role of the National Judge in direct taxation affecting freedoms of the internal market**
- **The role of the ECJ in direct taxation**

14:30 - Discussion

14:45 - Cross-border loss relief and group taxation

- **From Mark and Spencer (C-446/03) on in the arguments of the ECJ**
- **Proposal of 16 March 2011 for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB), COM(2011) 121/4**

15:45 – Discussion

16:00 - Coffee break

16:30 - Cross-border worker

- **From Schumacker (C-279/93) on in the arguments of the ECJ**
- **Non-discrimination principle**

17:30 – Discussion

17:45 – End of the first day

Tuesday, 8th May 2012

09:30 – Cross border payments of interest and royalty

- **Justifications: “fiscal coherence” or “balanced allocation of the taxing power between Member States”, “efficiency of fiscal supervision”, “fight against tax evasion and tax fraud”**

10:30 – Discussion

10:45 – Coffee break

11:15 – Exit Taxation

- **Justification recognized by the ECJ: “fiscal principle of territoriality”; “symmetry”, among others.**

12:15 – Discussion

12:30 - Light Lunch and end of the conference



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