



## September 18-19, 2014 Program

Thursday 18 September	Program	Speaker/Notes
8.30-9.00	<b><i>Registration and coffee</i></b>	
9.00-9.15	Opening Address	Joachim Englisch
9.15-9.45	Keynote: The concept of constitutional and legal pluralism	NN
	<b>Topic 1: EU taxation of cross-border transactions challenged by international law</b>	Chair: Dennis Weber
9.45-10.15	The principle of territoriality as a connecting factor for tax jurisdiction: the cases of the FTT and of the carbon charge on aviation fuel	Suzanne Kingston
10.15-10.45	Discussion	
10.45-11.15	<b><i>Coffee break</i></b>	
	<b>Topic 2: International Tax Law and European constitutional scrutiny</b>	Chair: Dennis Weber
11.15-11.45	Fundamental freedom's implications for tax treaties, esp. for anti-abuse clauses	Raingard de la Blétière
11.45-12.15	Discussion	
12.15-12.45	The limits imposed on EU and domestic international tax law by the European Convention of Human Rights	Philip Baker
12.45-13.15	Discussion	
13.15-14.15	<b><i>Lunch</i></b>	
	<b>Topic 3: Competing constitutional concepts relevant for international taxation</b>	Chair: Richard Lyal
14.15-14.45	The non-discrimination analysis under the OECD model as compared to the EU fundamental freedoms	Niels Bammens
14.45-15.15	Discussion	

15.15-15.45	Prohibition of tax subsidies	Cécile Brokelind
15.45-16.15	Discussion	
16.15-16.40	<b>Coffee break</b>	
	<b>Topic 4: Legal pluralism within the EU due to partial harmonization &amp; coordination</b>	Chair: NN
16.40-17.10	Enhanced Cooperation: The Way Forward for Tax Integration?	Anzhela Yevgenyeva
17.10-17.40	Discussion	
17.40-18.10	A higher degree of fiscal coordination and supervision for the eurozone?	Frans Vanistendael
18.10-18.40	Discussion	
19.45	<b>Dinner at "Grosser Kiepenkerl"</b>	

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	<b>Topic 5: Alternative approaches in EU and international law regarding similar challenges of cross-border taxation</b>	Chair: Peter Wattel
9.15-9.45	Principles and procedures relied on to identify and reduce harmful tax practices	Pasquale Pistone
9.45-10.15	Discussion	
10.15-10.45	The role of OECD recommendations for the interpretation of secondary EU tax law, with a special focus on the concept of beneficial owner	Ana Paula Dourado
10.45-11.15	Discussion	
11.15-11.45	<b>Coffee break</b>	
11.45-12.15	Exchange of information: "European FATCA" and the bilateral US-European treaties	Guglielmo Maisto
12.15-12.45	Discussion	
12.45-13.00	Closing remarks	
13.00	<b>Lunch</b>	