



GREIT 11

European Tax Coordination: Law, Policy and Politics

Isle of Ischia (Italy), 8-10 September 2016

Venue: Hotel Continental Terme, Via Michele Mazzella, 70, 80077 Ischia (NA), Italy

Link: <http://www.hotelcontinentalischia.it/eng>

[Thursday 8 September 2016 – Arrival till the evening]

Day 1 – Friday 9 September 2016

9:00 **Welcome and Introduction - Pasquale Pistone**

9:10-10:30 **Session 1 – European tax integration: in what direction? Can the EU still drive its own agenda?**

9:10-9:20 Introduction by the Moderator, **Richard Lyal**

9:20-9:40 **Mario Tenore** - Trends and facts on European tax integration: harmonization, coordination

9:40-10:00 **Guglielmo Maisto** – The role of expert groups, technical committees and the establishment of global supranational tax law: is there still an autonomous agenda for European tax integration?

10:00-10:20 Panel discussion - **Dennis Weber, Pasquale Pistone**

10:20-10:30 Questions & Answers

10:30-11:00 Coffee break

11:00-12:40 Session 2 – Enhancing the legitimacy and filling the democratic gap: EU institutions and the role of politics

11:00-11:10 Introduction by the Moderator, **Ana Paula Dourado**

11:10-11:30 **Maria Cecilia Fregni** - Legitimacy in the decision-making process: how does European tax law compare to other domains of European and national law?

11:30-11:50 **Cécile Brokelind** – Smaller countries vs bigger countries: how can their voices and goals be harmoniously reconciled?

11:50-12:10 **Lorenzo del Federico** – Monitoring decision-making, enforcement and application of EU tax law: the powers of EU institutions and the interaction among them

12:10-12:30 Panel discussants - **Ana Paula Dourado, Mario Tenore**

12:30-12:40 Questions & Answers

12:40-14:00 Lunch break

14:00-16:20 Session 3 – Tax between Law and Policy in the European Union and in the Relations with Third Countries

14:00-14:10 Introduction by the Moderator, **Guglielmo Maisto**

14:10-14:30 **Adolfo Martín Jiménez** - Level-playing field vs. Fiscal Policies in the Internal Market

14:30-14:50 **Joao Nogueira** – The Brexit and the EU-UK tax relations

14:50-15:10 Panel discussants - **Paolo Arginelli, Romero Tavares**

15:10-15:30 **Robert Danon** - Focus on the EU and third countries: the dawn of EU tax protectionism?

15:30-15:50 **Romero Tavares** – The EU-US tax competition saga

15:50-16:10 Panel discussants: **Rita Szudoczky, Alice Pirlot**

16:10-16:20 Questions & Answers

Day 2 – Saturday 10 September 2016

9:00-10:40 Session 4 – **Frictions between the effective primacy of supranational law and national tax sovereignty**

9:00-9:10 Introduction by the Moderator, **Cécile Brokelind**

9:10-9:30 **Ana Paula Dourado** – Good tax governance in theory and practice: the changing dynamics of tax sovereignty in the European Union

9:30-9:50 **Richard Lyal** – The limits on tax sovereignty imposed by the interpretation of supranational law

9:50-10:10 **Alice Pirlot** – Conflict of laws between EU and International law

10:10-10:30 Panel discussion - **Fabrizio Amatucci, Joao Nogueira**

10:30-10:40 Questions & Answers

10:40-11:10 Coffee break

11:10-12:30 Session 5 – **Legislation: Focus on the EU Anti-BEPS Package and its implications**

11:10-11:20 Introduction by the Moderator, **Robert Danon**

11:20-11:40 **Dennis Weber** – The EU Anti-BEPS Package: Critical Issues and Solutions

11:40-12:00 **Rita Szudoczky** – The impact of the EU Anti-BEPS Package on the exercise of national tax sovereignty

12:00-12:20 Panel discussion - **Fabrizio Amatucci, Cécile Brokelind**

12:20-12:30 Questions & Answers

12:30-14:00 Lunch break

14:00-15:30 Session 6 – **A possible roadmap for European tax integration in the era of global supranational tax law**

14:00-14:10 Introduction by the Moderator, **Dennis Weber**

14:10-14:30 **Pasquale Pistone** - On the Establishment and Possible Functions of a Direct Tax Committee

14:30-14:50 **Paolo Arginelli** – Relaunch of the EU Model Tax Convention in the Framework of a Two-tier Model for European Tax Integration

14:50-15:10 Panel discussion – **Adolfo Martín Jiménez, Richard Lyal**

15:10-15:20 Questions & Answers

15:20-15:30 Wrap-up and conclusions - Pasquale Pistone

15:30 End of conference

GREIT 11 is sponsored by

MAISTO E ASSOCIATI

Practical information

Ischia is an island situated at the entrance of the gulf of Naples. It **may only be reached by sea** from the harbours of Napoli (main harbour> Beverello and Porta di Massa piers; Mergellina) and Pozzuoli.

There are ferry (traghetto) and fast boats (*aliscafo/catamarano*) services to **Ischia Porto** (and to other harbours, which are less convenient to reach the conference venue) from the early morning to the evening (late evening ferry services are only available from Pozzuoli harbour), operated by Caremar, Alilauro and NLG.

Journeys to Ischia last from 35 minutes (minimum duration for fast boat service from Mergellina) to 90 minutes (maximum duration for ferry service from main harbour Naples). Although Pozzuoli is closer to Ischia, it is far from Naples airport. Therefore, we suggest that you reach the island from any of Naples harbours. Ferry services from Naples operate from main harbour Porta di Massa pier only. Fast boats operate from Beverello and Mergellina.

Naples harbours may be reached by taxi with flat-rate/*tariffa predeterminata* fares available for Eur 20 to main harbour Naples (20 minutes) and Eur 23 to Mergellina harbour (30 minutes), or public transport. If you opt for public transport, the direct Alibus service reaches main harbour (in just over 30 minutes, depending on traffic conditions) with stop at Naples Central train station. From Naples Central train station you can also take metro line 2 to Mergellina harbour, (4 stops and then approx. 750 m. walk) and Pozzuoli harbour (some further stops away and approx. 2 kms).

Hotel Continental Terme is situated at approx. 2 kms from Ischia Porto. The most convenient option to reach it is by taxi (fares available upon meter), but also public transport options are available.

Closest airport: Naples Capodichino (**NAP**).

Regular direct flights are operated from all major Italian airports, as well as from others, including Amsterdam (Easyjet and Transavia> at least 1 flight per day), Barcelona (Vueling > 1 flight per day), Brussels (Brussels and Easyjet > at least 1 flight per day), Frankfurt (Lufthansa> 2 flights per day), Madrid (Iberia Express, Meridiana > 2 flights per day) Munich (Lufthansa and Transavia >at least 3 flights per day), PAR airports (Air France, Easyjet, Transavia > 4 flights per day), LON airports (British Airways, Easyjet, Meridiana > 5 flights per day).

Alternative airports: Rome Fiumicino (**FCO**) and Ciampino (**CIA**), approx. 200 km from Naples.

Rome airports are connected to Rome Termini by train (Fiumicino> 30 minutes) and bus (Ciampino> 40 minutes). From Rome Termini station you can reach Naples Central with several high-speed trains (average duration of journey: 70 mins) operated by Trenitalia and Italo.

Registration

The registration fee is **Eur 500** (including lunch). Conference speakers are waived from the fee. (Full/partial) Waiver is also available for full-time academics and doctoral students upon request.

Limited seats available. Registration on the spot not available. Early registration recommended.

The GREIT 11 Speakers

Fabrizio Amatucci, Second University of Naples, Department of Law

Paolo Arginelli, Catholic University of Piacenza, Department of Law and Economics

Cécile Brokelind, University of Lund, Department of Business Law

Robert Danon, University of Lausanne, Department of Business Law and Tax

Lorenzo del Federico, University of Chieti-Pescara, CIRTE

Ana Paula Dourado, University of Lisbon, CIDEEFF

Maria Cecilia Fregni, University of Modena, Department of Law

Richard Lyal, EU Commission, Legal Service

Guglielmo Maisto, Catholic University of Piacenza and Maisto e Associati

Adolfo Martín Jiménez, University of Cádiz, Department of Public Law

João Nogueira, IBFD, Academic Department

Alice Pirlot, UCL Catholic University of Louvain, CRIDES

Pasquale Pistone, IBFD Academic Chairman, WU Vienna and University of Salerno

Rita Szudoczky, WU Vienna, Institute for Austrian and International Tax Law

Romero Tavares, WU Vienna, Institute for Austrian and International Tax Law

Mario Tenore, Maisto e Associati

Dennis Weber, University of Amsterdam, Amsterdam Centre for Tax Law