

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 to 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

[http://www.uni.lu/media/files/plan\\_salle\\_tavenas.pdf](http://www.uni.lu/media/files/plan_salle_tavenas.pdf)

Language  
English

### Registration

- Free conference
- Maximum number of attendants: 100
- Registration via Eventbrite :  
<http://www.eventbrite.fr/e/primary-law-limits-to-direct-taxation-fundamental-rights-fundamental-freedoms-and-state-aid-registration-15098233222>

### 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
- 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
- BEPS, International Tax Governance and a Taxpayer Charter of Rights  
*Piergiorgio Valente*  
Chairman of the CFE Fiscal Committee
- 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
- The ECJ and the "Internal Market" Principle  
*Eric Kemmeren*  
University of Tilburg
- Equality and Non-Discrimination in Direct Taxation  
*Alexander Rust*  
WU Vienna
- 3.00 pm | Coffee Break
- 3.30 pm | Subject 3: State Aid and Tax Law
- Chair: Georg Kofler*  
University of Linz
- 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
- 5.30 pm | Closing of the conference