

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

State Aid and Taxation: Latest Developments

Abstract

Certainly since the opening of formal investigations into the tax arrangements of **Apple, Amazon, Starbucks and FIAT** started by the EU Commission, the question of whether a Member State's tax rules (or practice) may provide illegal state aid to a taxpayer is at the forefront of discussion in among the European tax and business community.

While it is clearly established that certain specific tax regimes as well as individually beneficial tax treatment for certain enterprises can in principle qualify as "aid" under Art. 107 TFEU and the general **3-step framework** developed by the Commission to determine it as such are well known, many questions are still unresolved. Especially, the details of identifying the relevant elements, in particular the **existence of an "advantage"**, its availability only to "**certain undertakings or sectors**", and the limits of a **possible "justification"** for specific advantages are not consistently tested in the case law of the EU Courts, making it difficult to assess the position of businesses and options for policy makers alike. This seminar will deal with the latest decisions at the level of the Commission, the General Court and the Court of Justice.

It will further investigate the **interaction of state aid law with** developments at the level of international tax law concerning tax cooperation, namely **the BEPS initiative**. While both are officially driven by an interest in "fair tax competition", it is both unclear whether this should be a concern under state aid law and whether this is indeed achieved. From a US perspective, it may be rather striking that the most prominent enterprises caught in the net of the Commission's investigations are US multinationals.

This seminar will bring together academics and practitioners with expert knowledge in tax law and state aid law to ensure a profound and topical discussion of the problems raised by the latest developments on these questions.

Thursday 10 December 2015
5.00 pm – 7.00 pm

Location
University of Luxembourg
Bâtiment Weicker, Room B 001
4, rue Alphonse Weicker
L-2721 Luxembourg

Language
English

Registration
- Free seminar
- Maximum number of attendants: 90
- Registration via Eventbrite :
<https://www.eventbrite.fr/e/state-aid-and-taxation-latest-developments-registration-19653283500>

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Programme

5.00 pm Welcome and Introduction
*WERNER HASLEHNER,
ATOZ Chair for European and Int'l Taxation
Professor at the University of Luxembourg*



Speakers

WERNER HASLEHNER is holder of the ATOZ Chair for European and International Taxation and director of the LL.M Programme in European and International Tax Law at the University of Luxembourg. His research focuses on international taxation, including the impact of EU law, and tax policy.

5.30 pm Latest Developments in Tax Aid Jurisprudence
*GEORG KOFLER, Professor of Law,
University of Linz*



GEORG KOFLER is Professor of Law and Head of the Institute for Fiscal Law, Tax Law and Tax Policy at Johannes Kepler University of Linz Law School and Professeur Associé at the University of Luxembourg. His research focuses on European law on direct taxation, international tax law and all aspects of Austrian tax law.

5.50 pm A US Perspective on State Aid and BEPS
*YARIV BRAUNER, Professor of Law,
University of Florida*



YARIV BRAUNER is Professor of Law at the University of Florida Levin College of Law, IBFD Professor in Residence 2014 and in 2011 Visiting Professor at WU Vienna. His research focuses on the merits of international cooperation and coordination of tax policies, and on the theory of corporate taxation, and, recently, on the BEPS initiative of the OECD.

6.10 pm FIAT, Amazon and the Rest: Tax Aid in Luxembourg
*JEAN SCHAFFNER, Partner,
Allen & Overy Luxembourg*



JEAN SCHAFFNER is the Head of Luxembourg tax practice and is also a member of Allen & Overy's global tax board. He has more than 20 years of experience as a tax lawyer and has written several books on Luxembourg and international taxation. He is also a member of the scientific board of the Luxembourg chapter of the International Fiscal Association (IFA) and teaches international tax law at the University of Luxembourg.

6.30 pm Panel Discussion and Conclusion
All Speakers

7.00 pm Cocktail