



The ATOZ Chair for European and International Taxation is delighted to invite you to a public seminar:

## Exchange of Information and Fundamental Rights: *The Berlioz Investment Fund Case*

### Abstract

Over the last few years, tax-related exchanges of information have fundamentally transformed from an often significantly limited exchange on request to a large-scale automatic exchange of information. Changes to the OECD Model Tax Convention, and the Global Forum's Peer Review Process monitoring their implementation, appear to reflect an international consensus on the form and extent of information exchanges that leaves traditional concerns about taxpayer privacy protection and procedural guarantees behind. Reduced access to or outright exclusion of effective judicial review of administrative decisions to exchange information is a major concern. While the need for effective co-operation of national tax administrations in a globalised world is beyond question, taxpayers' fundamental rights must still be respected. Such concerns are manifest in a recent preliminary ruling request from Luxembourg's *Cour Administrative* to the Court of Justice in *Berlioz Investment Fund* (C-682/15), which questions the compatibility of Luxembourg Law of 25 November 2014 (suppressing judicial review of a decision to exchange information) with the requirements of the Charter of Fundamental Rights of the European Union. In this seminar, Serge Schroeder will present the Administrative Court's decision, be followed by a panel discussion with academic experts.

Thursday 9 June 2016

**18.15 | Registration**

**18.30 | Keynote Address**

*Serge Schroeder*, Premier Conseiller,  
Cour Administrative du Luxembourg

**| Panel Discussion with**

*Corinne Baylac*, Institut français du Luxembourg  
*Werner Haslehner*, University of Luxembourg

**20.00 | Cocktail**

Location

University of Luxembourg – Weicker Building  
Conference room B.001 (Ground floor)  
4, rue Alphonse Weicker  
L-2721 Luxembourg

Language

English

Registration

- Free conference
- Registration via Eventbrite:  
<http://www.eventbrite.fr/e/exchange-of-information-and-fundamental-rights-the-berlioz-investment-fund-case-registration-25563841137>
- Maximum number of attendees: 80

Contact

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