

CFE – ECJ SEMINAR

on current issues in EU direct tax case law

Luxembourg, Thursday 20 October 2011

CFE offers tax practitioners the unique opportunity to discuss current issues in European direct taxation with a judge and other members of the European Court of Justice. Practitioners will learn about the evolution of the ECJ direct tax case law, its often-mentioned “tide change” in the past years and selected issues from recent cases.

This will be followed by an open discussion with a panel of distinguished tax experts addressing hot topics such as transfer pricing and double taxation, exit taxes, human rights in taxation and experiences with EU tax litigation in domestic courts. Practitioners may raise other issues in EU direct tax.

In the morning, participants will attend a public hearing of the ECJ in a tax case on capital duty (C-443/09).

The number of participants is limited to 35 professionals.

We look forward to welcoming you to this special day!



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08.45 - 09.30 Opening - Briefing on the hearing

Public hearing

09.30 - 11.15 *Case C-443/09 (Reference for a preliminary ruling from the Tribunale Ordinario di Cosenza/Italy)– C.C.I.A.A di Cosenza v Grillo Star srl Fallimento (on capital duty)*

11.15 - 11.30 Coffee break

The role of the ECJ in direct taxation

11.30 - 12.00 **Part 1** The evolution of Direct Tax Case Law of the ECJ
Daniel Sarmiento Ramirez-Escudero, cabinet member of Advocate General Pedro Cruz Villalón

12.00 - 13.15 **Part 2** Selected Issues from Recent Direct Tax Cases
Koen Lenaerts, Judge at the ECJ

13.15 - 14.30 Lunch (attended by Judge Antonio Tizzano)

Panel discussion on current tax law issues and Q&A session

14.30 - 15.45 Discussion and Q&A

Panel members

Stella Raventos, Balaguer & Morera y Asociados, Barcelona, CFE ECJ Taskforce

Prof. Dr. Alexander Rust, University of Luxembourg

Paul Farmer, Dorsey, London, CFE ECJ Taskforce

Volker Heydt, Rechtsanwalt, Brussels, CFE ECJ Taskforce

Richard Lyal, European Commission, Legal Service

Prof. Dr. Pasquale Pistone, WU Vienna University of Economics and Business

Topics

Transfer pricing in arm 's length and non arm 's length situations after the SGI judgment

Equivalence in the methods for relieving double taxation

Experiences with EU tax litigation in the domestic courts

Critical issues in infringement procedures on exit taxes and fundamental freedoms

Human rights in direct tax cases

Future perspectives of juridical and economic double taxation in the internal market

15.45 - 16.00 Conclusions and end of the seminar

For more information, please contact the CFE Brussels Office
brusselsoffice@cfe-eutax.org



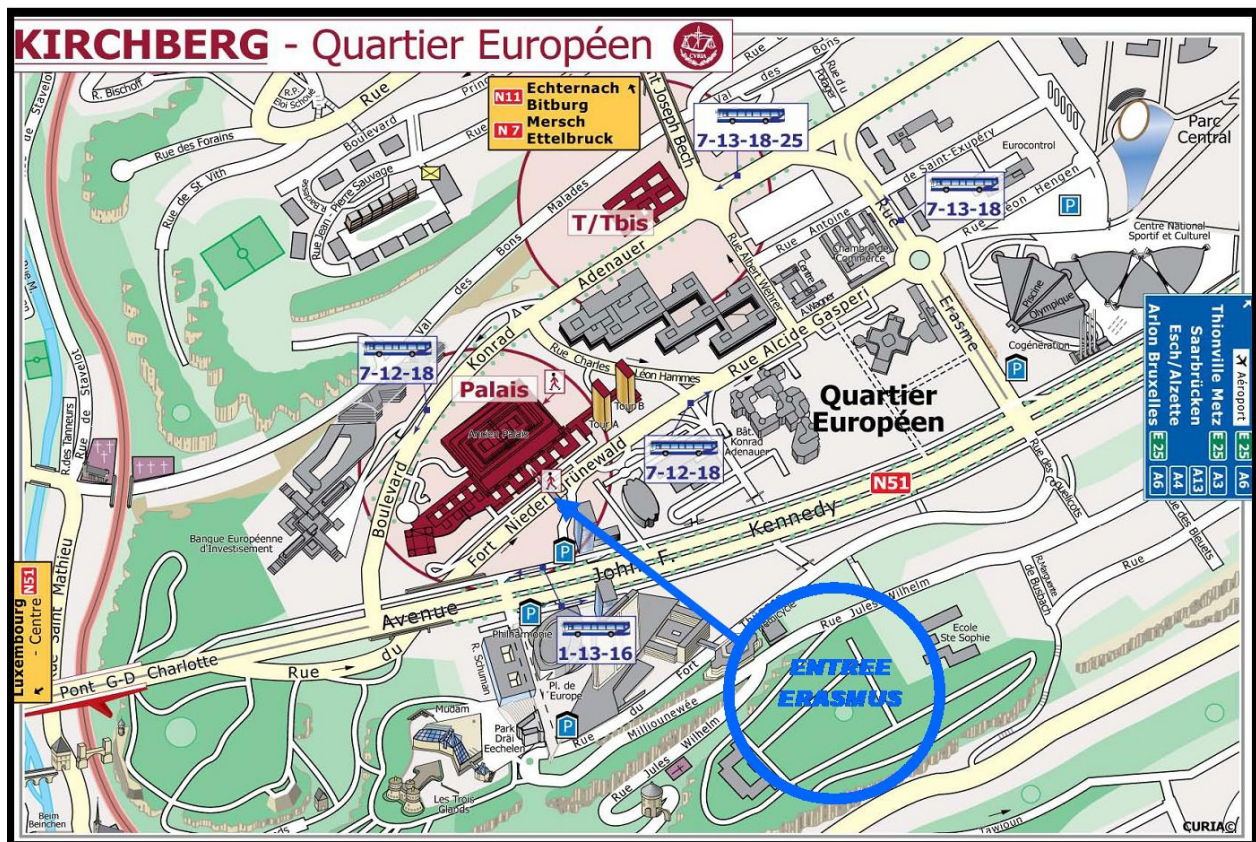
Practical information

The participation fee is **350€**. Those who are registered in the [CFE European Register of Tax Advisers](#) will benefit from a specially reduced rate of **270€**.

For hotel bookings, please find attached in this invitation a hotel reservation to the Novotel with special rates, which is located opposite of the ECJ building.

Address:

**Palais of the European Court of Justice
Rue du Fort Niedergrünwald
Luxembourg**



REGISTRATION FORM

Please send back to
CFE Brussels Office, 188A, Av. de Tervuren, B-1150 Brussels
Fax: +32-2-761 00 90

Email: brusselsoffice@cfe-eutax.org

Registration form CFE EJC Seminar on 20 October 2011, 08:45 hrs – 16:00, Luxembourg

Surname

First name

Professional title

Company/Organisation

Address

.....

Country

Email (very important)

Tel./Fax

- [] **I will participate in the CFE ECJ Seminar on Thursday 20 October 2011, 08:45hrs – 16:00hrs.** Palais of the European Court of Justice, rue du Fort Niedergrünwald, Luxembourg
- [] **350€ (or 270€ for those registered in the [European Register of Tax Advisers](#)) have been paid by bank transfer to KBC-Bank, Rond-Point R. Schuman 4, B – 1040 Brussels, Belgium.**
- IBAN BE35 4264 4678 7937 – BIC KREDBEBB**

Booking Conditions

Cancellations have to be made to the Confédération Fiscale Européenne in writing (e-mail is sufficient). If notice of cancellation is received more than 2 days prior to the event the fee will be returned minus a 50 € administration charge. After this time 100% of the fee will be withheld. You may submit at any time, in writing the name of a colleague / person(s) to attend in your place. No liability is assumed by the CFE for changes to date, content, speaker(s) or venue. In the unlikely event that it is necessary to cancel or postpone, due to unforeseen circumstances, the organisation's liability will be to refund the full seminar fees. Seminar fees are exempt from VAT and no VAT invoice will be issued.

Please note: Participation is only possible with a registration confirmation by the CFE, which will be send to you by e-mail upon receipt of your payment.



CONFEDERATION
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**CFE ECJ Seminar on 20 October 2011
19TH UNTIL 20TH OCTOBER 2011**

Name:
Telephone:
Address:
Zip Code:
Email:

First name:
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City:
Country:
A-Club member:

Arrival date: /10/2011

Departure date: /10/2011

Number of nights:

Please fill in this form in capital letter and fax or email it back to the hotel no later than 07TH September 2011
(Beyond this date the room allotment will be released and the preferred rate will not be granted however the hotel will make every attempt to offer these rates if there is still availability):

Novotel Luxembourg Kirchberg 4* (Ref: CON101911)

6 Rue du Fort Niedergrünwald – L-2015 Luxembourg – www.novotel.com
Contact: Amélie Woh - Email: h1930-re@accor.com
Fax: +352 43 91 95 - Tel.: +352 42 98 48



- Single Novation room at daily rate of 160.-€ including buffet breakfast & parking
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