



DIRECTORATE GENERAL FOR INTERNAL POLICIES
POLICY DEPARTMENT A: ECONOMIC AND SCIENTIFIC POLICIES

WORKSHOP Programme: Double Taxation in the European Union

8 December 2011, European Parliament, Brussels

Room ASP 3E2; 10.30 - 13.00 hrs, Interpretation: DE, EN, FR

Chaired by Olle SCHMIDT (MEP), ECON Rapporteur

10.30 - 10.45 h Introduction and Opening remarks by Olle SCHMIDT, ECON Rapporteur (Annual Tax Report)

10.45 - 12.15 h **Presentation Session:**
Why does double taxation still exist in the EU? What are the effects? How to eliminate double taxation?

Presentations and Guest Speakers:

- **General overview on double taxation within the European Union (income tax, capital gains tax, inheritance tax)**
Georg KOFLER, Professor, University of Linz, Institut für Finanzrecht, Steuerrecht und Steuerpolitik
- **Double Taxation: Does the Internal Market tolerate it and the (possible) role of the European Commission in promoting Member States' approaches to eliminate it**
Philip KERMODE, Director, Directorate D: Direct taxation, Tax coordination, Economic analysis and Evaluation; European Commission, Directorate General Taxation and Customs Union
- **The purpose of double taxation treaties and the role of the OECD in their development**
Grace PEREZ-NAVARRO, Deputy Director Centre for Tax Policy and Administration, OECD, Paris
- **Approaches of the Court of Justice of the European Union on double taxation: effects and limitations**
Isabelle RICHELLE, Professor at the HEC-Business School of the University of Liège, co-president of the Tax Institute of the University of Liège and Member of the Brussels Bar Liedekerke Waelbroeck Kirkpatrick
- **Double Taxation of the citizen - a case of discrimination in the Internal Market**
Volker HEYDT, Member of the ECJ Task force of the CFE (Confédération Fiscale Européenne) and of the Hamburg bar; retired Head of Unit TAXUD E3 (European Commission)

12.15 12.50 h **Discussion-Questions & Answers with the Guest Speakers and**
Andreas STRUB, Head of Tax Policy Division, Council of the European Union

12.50 13.00 h Closing remarks and close of the Workshop by Olle SCHMIDT, ECON Rapporteur