The ATOZ Chair for European and International Taxation at the University of Luxembourg has the great pleasure of inviting you to an International Conference "Time and Tax" in collaboration with the Vienna University of Economics and Business and the Johannes Kepler University of Linz.

Thursday, 26 January 2017 from 08:30 to 19:00

Registration: fdef-colloques@uni.lu
Registration fee: 150€
Waivers are possible for students and full-time academics
Abstract

Time is a crucial dimension in the application of the law, including tax law, yet it is often underappreciated in academic analysis. Issues related to the timing of taxation are also becoming ever-more important when attempting to provide accurate legal advice in an environment characterized by rapid change on the national, European, and international levels. This conference, a collaboration among the ATOZ Chair for European and International Taxation at the University of Luxembourg with the University of Linz, the Vienna University of Economics and Business, and an expert group on EU Tax Law from the Confédération Fiscale Européenne, aims to address such timing issues by bringing together leading experts on all aspects of tax law from across Europe.

Among the numerous timing issues arising in the context of applying tax treaties, the conference will discuss: the time limits within which relief must be requested for “taxation not in accordance with a Convention”; the relevance of national statutes of limitation for claiming a tax refund; the question of when income arises under a tax treaty; the transitional issues relating to changes in tax treaties, such as the application of tax rules to on-going business operations that overlap periods of “different” treaties; and the attribution of profits and expenses to moving or closed-down businesses.

With respect to EU tax law, the conference will also address a similarly high number of questions that arise from the application of primary and secondary law to national taxation. These concern, among other things, the retroactivity of judicial decisions of the Court of Justice and the Court’s approach to changing circumstances and developing case law. Moreover, several key EU-tax doctrines developed by the Court of Justice — such as the concept of “final losses”, the compliance of exit tax regimes with free movement, and the related issue of cash-flow disadvantages — all concern the timing of taxation from an EU-law perspective and ought to be analysed from that angle. In addition, the conference will deal with various timing issues arising under tax directives.

Thirdly, the conference will explore the important constitutional and policy aspects that arise out of the timing of taxation. In particular, it will address the limits of retroactivity for tax rules under constitutional principles, which are also protected by the European Convention of Human Rights (ECHR), such as the principle of legal certainty; as well as the right to a fair trial and to effective legal remedies. These principles, of course, contrast with policy recommendations that often suggest a different approach, one that aims to prioritise efficiency of taxation over individual rights; the conference will look into the conflict between the two.
Conference Programme

08:30  Registration
09:00  Opening of the Conference

09:15 - 10:15  Time and Tax Treaties: Allocation rules
   Chair: Pasquale Pistone
   Time and Distributive Rules in Tax Treaties
   Georg Kofler, JKU Linz
   & Alexander Rust, WU Wien
   Temporal Aspects of Passive Income
   Daniel Smit, Tilburg University

10:45 - 12:15  Time and Tax Treaties: Relieving Provisions
   Chair: Werner Haslehner
   Time and Double Taxation Relief
   Joanna Wheeler, University of Amsterdam
   Entry into Force and Termination of Tax Treaties
   Mario Tenore, Maisto & Associati
   Timing Disadvantages and Tax Treaty Non-Discrimination
   Niels Bammens, University of Leuven

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11:00  Coffee Break

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12:15  Walking Lunch

13:30 - 15:00  Time and EU Tax Law I
   Chair: Eric Kemmeren
   An Ever-closer Union? Evolution, Revolution and the Value of Precedents in EU Tax Law
   Ieva Freija, Court of Justice of the EU
   Temporal Aspects of ECJ Judgments
   Alfredo García Prats, University of Valencia

15:30 - 17:00  Time and EU Tax Law II
   Chair: Georg Kofler
   Temporal Aspects of EU Tax Legislation
   Dennis Weber, University of Amsterdam, Loyens & Loeff
   Time, Tax, and the Fiscal Merger Directive
   Frederik Boulogne, PWC & VU Amsterdam
   The Evolution of the Internal Market and the Application of State Aid Law to Tax Rules
   Edoardo Traversa, University of Louvain
   & Alice Pirlot, University of Louvain (FNRS)

17:15 - 19:00  Time, Constitutional Law, and Tax Policy
   Chair: Alexander Rust
   Effective Legal Remedies and Fair Trial in Tax and Time
   Katerina Pantazatou, University of Luxembourg
   Constitutional Limits to Retroactivity in Tax Law
   Serge Schroeder, Cour Administrative de Luxembourg
   Timing Taxation: Constitutional and Economic Perspectives
   Werner Haslehner, University of Luxembourg

19:00  Closing of the conference