

EU TAX CONFERENCE

ECJ: Judicial Activism or Judicial Protection?



Date

17th March 2010

Venue

Institute of Advanced Legal Studies, University of London
17 Russell Square, London WC1B 5DR



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KEY HAVEN PUBLICATIONS
Publishers of EC Tax Journal

Fees

Students: £30.00
Others: £75.00

We are pleased to welcome you to the 5th Annual EU Tax Students' Conference, to be held at the Institute of Advanced Legal Studies (IALS), University of London. The conference is being organised by postgraduate students of the Institute of Advanced Legal Studies, University of London and Queen Mary, University of London

ECJ: Judicial Activism or Judicial Protection?

PROGRAMME

9.00 Registration

9.30 Professor Gerard Meussen – Chairman's welcome - **The role of the Commission, the ECJ and national tax courts in the development of European tax law**

Mindaugas Lukas - **International tax competition and the ECJ: setting the limits or pushing the boundaries?**

Laima Siksnyte – **ECJ and cooperation between Member States**

11.00 Coffee Break

11.30 Jake Parma - **Negative harmonisation: the positive way forward?**

Rachael Arning - **Tax Sovereignty and Cross-border Loss Relief. The Dichotomy of the ECJ**

Michel Alves de Matos - **The ECJ and its quest for the Holy Grail of double taxation relief**

13.00 Lunch break

14.00 Faiz Siddiqui - **Evolution or revolution in the Court's dividend tax cases. The legacy of Avoir Fiscal**

Joel Phillips – **M&S: an example of judicial activism?**

Gauthier Cruysmans - **The ECJ and third-country rights: analysis of the Fidium Finanz case**

Steff Fløe Pedersen - **ECJ cases on exit taxes - guidance for domestic tax lawmakers or tax planners?**

16.00 Coffee break

16.30 Sarah Van Leynseele – **The Leur Bloem jurisprudence: extension of competence?**

Julie Bath - **Thin Capitalisation, Transfer Pricing and the ECJ**

Dr. Tom O'Shea - **The European Court and Transfer - pricing: SGI**

17.45 Professor Gerard Meussen – **Chairman's Closing Remarks**

18.00 Reception, sponsored by Key Haven Publications

FEES: Students: £30.00. Others: £75.00.

Website: <http://www.sas.ac.uk/events/view/6596>

For further information contact: Belinda Crothers, IALS, 17 Russell Square, London WC1B 5DR.

Tel: 020 7862 5841. Email: Belinda.Crothers@sas.ac.uk

SPEAKERS

Dr. Tom O'Shea - Tom is a Lecturer in Tax Law at the Centre for Commercial Law Studies, Queen Mary, University of London and one of the leading writers on EU Tax matters.

Professor Gerard Meussen – Gerard Meussen is a Professor in Tax Law at the Radboud University Nijmegen, The Netherlands and is a lecturer and tutor at the European Tax College in Leuven. He is also an arbitrator in the European Moot Court Competition and a part time judge at the Lower Tax Courts of Amsterdam and Arnhem.

Faiz Siddiqui - Faiz graduated with a degree in Modern History from Brasenose College, Oxford. He then trained and qualified at leading magic circle law firm Clifford Chance before working in the Tax departments of a number of leading law firms. He is currently pursuing M.A. in Taxation (Law, Administration & Practice) at IALS, University of London.

Gauthier Cruysmans- Gauthier holds a Law Degree conferred by the University of Louvain and a Master in Business Economics conferred by the University of Gent. Since 2006, he has worked as consultant in the International Corporate Tax Department of Deloitte in Brussels and is currently pursuing a LL.M. in Tax at Queen Mary, University of London.

Jake Parma - Jake studied law at the University of Warsaw before completing his LL.B. at the School of Law, Queen Mary, University of London. He is currently reading for the LL.M. in Tax at the Centre for Commercial Law Studies, Queen Mary, University of London.

Joel Phillips - Joel works in the M&A Tax department at KPMG in London. He has a BSc in Economics from the University of Warwick and is a Chartered Accountant and Chartered Tax Adviser. Joel is currently studying for the M.A. in Taxation (Law, Administration & Practice) at IALS, University of London.

Julie Bath – Julie graduated in Mathematics with a first class degree from the University of Southampton and is currently reading for an M.A. in Taxation (Law, Administration & Practice) at IALS, University of London. She is a Chartered Accountant and a Chartered Tax Adviser, working in London as a group tax manager for a multinational manufacturer of products used in the global electronics industry.

Laima Siksnelyte – Laima holds Bachelor degree in business management and MBA from Vilnius University. Since 2002 Laima has worked for the tax administration and Ministry of Finance in Lithuania, and is currently reading for LL.M. in Tax at Queen Mary, University of London.

Michel Alves de Matos - Michel graduated in law from Lisbon University Law School in 2005 and specialised in Taxation at the OVERGEST Business School, Lisbon. Michel trained and practiced as a tax lawyer in a Portuguese law firm and is currently reading for the M.A. in Taxation (Law, Administration and Practice) at the IALS, University of London.

Mindaugas Lukas - Mindaugas holds a Master degree in Law (Finance and Tax) from Vilnius University in Lithuania and is currently in his 3rd year of PhD studies at Vilnius University Faculty of Law, preparing a thesis on the impact of international tax competition on the national tax systems. Mindaugas works as a chief expert in the Tax Department of the Ministry of Finance of the Republic of Lithuania.

Rachael Arning - Rachael graduated with a BMus from the Royal College of Music before completing her musical training in Vienna. After playing with various orchestras in Europe, she returned to the UK to complete a law conversion course at the College of Law, before training in the City, most recently practicing as a solicitor at Travers Smith LLP. She is currently studying full-time for the M.A. in Taxation (Law, Administration & Practice) at IALS, University of London.

Sarah Van Leynseele – Sarah holds Master degree in Private Law from Free University of Brussels (ULB) and is currently reading for LL.M. in Tax at Queen Mary, University of London.

Steff Fløe Pedersen - Steff holds a law degree (cand.jur.) from the University of Copenhagen and a Graduate Diploma in Business Administration (Finance) from Copenhagen Business School. Steff works as an assistant manager at PricewaterhouseCoopers in Copenhagen. He is currently pursuing a LL.M. in Tax at Queen Mary, University of London.

REGISTRATION FORM

The Annual Postgraduate Students' EU Tax Conference 2010
ECJ: Judicial Activism, or Judicial Protection?
 Wednesday 17 March 2010

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| <p>Fee enclosed: <input type="checkbox"/> Full Rate: £75.00 <input type="checkbox"/> Student Rate: £30.00</p> <p>Method of Payment: <input type="checkbox"/> Cheque enclosed for £_____</p> <p style="text-align: center;"><i>Cheques should be made payable to UNIVERSITY OF LONDON and sent together with the registration form to Belinda Crothers, IALS, 17 Russell Square, London WC1B 5DR.</i></p> <p><input type="checkbox"/> Invoice: Please indicate clearly who is paying the invoice and the exact address the invoice should be sent to</p> <p><input type="checkbox"/> Charge my debit/credit card:</p> <p style="text-align: center;"><input type="checkbox"/> Visa; <input type="checkbox"/> Mastercard; <input type="checkbox"/> Delta; <input type="checkbox"/> Switch/Maestro; <input type="checkbox"/> Solo</p> <p style="text-align: center;">American Express/Diners Club are not accepted</p> <p>Card number:</p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> <p>Valid from (mm/yy): Expiry date: Issue number: Switch and Solo cards only</p> <table style="width: 100%; text-align: center; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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