WORKSHOP ON TAX RULINGS

- Programme -

Tuesday, 2 June 2015, 15:00 - 18:30

European Parliament (Brussels), Room ASP A1G-2

Interpretation provided in EN, FR, DE. The event is public and will be web-streamed

15:00 – 15:10  Welcome and introduction by the Chair, Mrs. Elisa FERREIRA, Co-Rapporteur on the TAXE Report

15:10 – 15:40  Transparency and equality in tax rulings across the European Union

Elly VAN DE VELDE
Professor of Tax Law, Faculty of Law, Hasselt University; Guest Professor, Faculty of Law, University of Antwerp.

15:40 – 16.10  Tax rulings, fiscal state aid and exchange of information

Raymond LUJA
Professor of Comparative Tax Law at the Faculty of Law at Maastricht University; Fiscal State Aid Expert for Loyens & Loeff N.V., Amsterdam.

16.10 – 16.30  Comments by Co-Rapporteurs and attending MEPs; Q&A session.

16.30 – 16.50  Break

16.50 – 18.20  Brief statements by:

Jeffrey OWENS
Director of the Global Tax Policy Center, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria; Former Director of the OECD Centre for Tax Policy

Title: “Putting tax rulings in a broader context”

Carlo ROMANO
Scientific Director of the LL.M in International Tax Law, Higher School of Economics and Finance, Rome, Italy.

Title: “Towards a European tax ruling system”

Roman SEER
Director of the Institute of Tax Law and Tax Procedure, Ruhr-University of Bochum, Germany

Title: “Tax Rulings and the Automatic Exchange of Information”

John VELLA
Associate professor, Oxford University Centre for Business Taxation, Saïd Business School, United Kingdom

Title: “Aggressive Tax Planning by MNEs: overview and evidence”

18.20 – 18.30  Closure by the Chair
Short CVs of the experts

Elly VAN DE VELDE
Elly Van de Velde is currently Professor of Tax Law at the Faculty of Law at Hasselt University. She is also Guest Professor at the Law Faculty of the University of Antwerp.

Elly Van de Velde earned her PhD in Tax Law from the University of Antwerp in 2009 with a thesis on Tax ‘arrangements’ between the tax administration and the taxpayer: the legal limits, legal qualification, and legal consequences. She lectures on Advanced Study of Tax Law (2nd Master of Law), Tax Law for companies (Master of Economics), Tax Law (3rd Bachelor of Economics) at Hasselt University and on Advanced Study of Personal Income Tax (Master of Tax Law) and Specific questions on Income Taxes (Master of Tax Law) at the University of Antwerp. Together with prof. Caroline Vanderkerken, Elly van de Velde is heading the Tax Law Research Unit at Hasselt University.

Raymond LUJA
Raymond Luja, Professor of Comparative Tax Law at the Faculty of Law at Maastricht University. Fiscal State Aid Expert for Loyens & Loeff N.V., Amsterdam.

Raymond Luja obtained a Master’s degree in Fiscal Economics from Maastricht University (1998) as well as a Master’s degree in Law from the Open University of the Netherlands (2001). He earned his PhD with a thesis on fiscal state aid at Maastricht University in 2003 where he was appointed full professor in 2006. From 1998 to date he has worked at the Department of Tax Law where he has been Head of Department and Director of Studies of the LL.M Programme in (International and European) Tax Law. He has also been the vice-dean of the Faculty of Law and a member of the Faculty Council before that. Professor Luja is a senior research fellow and programme leader at the Ius Commune Research School and the Maastricht Centre for Taxation. Next to his activities at Maastricht University Professor Luja has been of counsel to Loyens & Loeff N.V. in Amsterdam since 2001, where he is a member of their EU Tax Law Group and a state aid specialist. He is also a visiting professor at the Leiden International Tax Center and a member of the editorial boards of the Maastricht Journal of European and Comparative Law and the Dutch Maandblad Belasting Beschouwingen. Moreover, he lectured in fiscal state aid and harmful tax competition at several European universities. He has been a contributor to events of academic and professional organizations like the IFA, CIOT, EATLP and GREIT and the Dutch NOB and RB. He has published primarily on issues of European tax law and fiscal state aid in particular.
Jeffrey OWENS
Jeffrey Owens, Director of the Global Tax Policy Center, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria; Former Director of the OECD Centre for Tax Policy.

Jeffrey Owens completed his doctoral work at Cambridge University in the United Kingdom in 1973. In addition to his economic degrees, he is a qualified accountant. Jeffrey Owens continued an academic career (Visiting Professor at the American University of Paris, Bocconi University, Italy and Queen Mary’s College, London) with his career as an International Civil Servant. He has focused his attention on questions of tax policy and tax administration, with particular emphasis on international taxation and related domestic issues. He established a major taxation program at the OECD and extensively developed the OECD contacts with non-member countries. His earlier work dealt with the development of international currency markets and the implications for monetary policies. He has made numerous contributions to professional journals, has published a number of books and has been the author of many OECD publications on taxation. Jeffrey’s position at the OECD and his frequent participation in international conferences, have provided him with a unique international perspective on tax policy.

Carlo ROMANO
Carlo Romano, Scientific Director of the LL.M in International Tax Law, Higher School of Economics and Finance, Rome, Italy.

Carlo Romano holds a PhD cum laude in international and comparative tax law from the University of Groningen. Former Visiting scholar at New-York University. Member of the Board of the Rome Chamber of Tax Lawyers and of the International Taxation Committee at the Chartered Accountants Association in Rome. Twenty years of experience in defending taxpayers in the context of complex tax audits, tax settlements and tax litigation, also before the Italian Supreme Court and the European Court of Justice, and in providing consulting services on international tax matters to multinational customers. He is author of “Advance Tax Rulings and Principles of Law: Towards a European Tax Rulings System?”(IBFD, 2002) as well as many publications on international, EU and comparative tax law.
Roman SEER
Roman Seer, Director of the Institute of Tax Law and Tax Procedure, Ruhr-University of Bochum, Germany.

Since 1996 Roman Seer is a tenured (fulltime) professor of the Ruhr University of Bochum (RUB)/Germany and the holder of the chair „Tax Law“. From 2006-2014 he has served as the chairman and the vice chairman of the German Association of Tax Lawyers. He is the director of the Institute of Tax Law and Tax Procedure Law of the RUB and the Tax Law Section of the German Academic Institute of Tax Consultants. Furthermore, since 2012 he is the Chairman of Tax Conferences of Berlin. As the German member he serves in the Academic Committee (AC) of the European Association of Tax Law Professors (EATLP). Roman Seer has published monographs and articles to different topics of national, european and international tax laws. He is the sole editor of the “Tax Series of Ruhr University of Bochum” [RUB], Vol. 1-30 and the co-editor of the “Intradisziplinäre Forschung zur Compliance – Studien zur Rechtsentwicklung und praxis (Compliance Law Series Vol. 1-6). In cooperation with some other authors he edits also the journals “Steuer und Wirtschaft - StuW”, “Steuer und Studium - SteuStud”, „Internationale Wirtschaftsbriehe – IWB". Further information are available on the RUB-Homepage http://www.kompetenzzentrum-steuerrecht.de

John VELLA
John Vella, Associate professor, Oxford University Centre for Business Taxation, Saïd Business School, United Kingdom

John Vella is Associate Professor at the Oxford University Centre for Business Taxation and a member of the Faculty of Law at Oxford. John studied law at the University of Malta (BA and LLD) and the University of Cambridge (LLM and PhD). Following the completion of his PhD he joined the Faculty of Law at Oxford as Norton Rose Career Development Fellow in Company Law where he taught Company Law, Corporate Finance Law, EC Law and Roman Law, before moving to his current post. John has been a Program Affiliate Scholar at New York University and has acted as a co-arbitrator in a tax dispute before the ICC International Court of Arbitration. He is currently convener of the Tax Section of the UK Society of Legal Scholars. His recent research has focused on financial sector taxation (on which he has given expert evidence before UK Parliamentary Committees on a number of occasions), the taxation of multinationals, and tax compliance and administration.