

WE HEREBY INVITE YOU TO AN EU/EEA Tax Seminar in Brussels

15 September 2014

14h00 – 18h30

Venue

The Norwegian Mission to the EU
Norway House
Rue Archimède 17
B - 1000 Brussels

For the very first time we are arranging an international tax seminar in the premises of the Norwegian Mission to the EU in Norway House near Place Schuman, Brussels. The seminar is a cooperation between the Norwegian Mission to the EU and the Norwegian Continuing Legal Education Centre (The Norwegian Bar Association).

Presentations will be given on selected topics within the field of EU/EEA taxation. The focus will be on the ongoing work in the EU and the OECD on tax avoidance and aggressive tax planning, *i.a.* through the project on Base Erosion and Profit Shifting (BEPS). In the aftermath of the financial crisis, there is a new momentum for taxation issues worldwide. The EU, the OECD and the G20s are reinforcing their efforts to meet the tax challenges resulting from business globalization and digitalization, in particular the effort to reduce tax avoidance and tax fraud.

The seminar will also give an idea of how the EU/EEA institutions and officers work with the mentioned issues, and how this work influences on national tax law. Speakers from the European Commission, the EFTA Surveillance Authority and the University of Lund in Sweden will give presentations on issues such as the «wholly artificial» criterion and the treaty requirements for equal treatment of companies resident in different states. There will be opportunities for questions and discussions along the way. A reception will be held at the end of the seminar.

The aim is to gather different academic and professional groups to exchange and discuss experiences and views, and to give the participants an increased insight as regards the connection between national tax law and EU law and how to counteract tax avoidance. As the programme shows a special focus will be put on the span between the need to protect the four freedoms on one hand and the need for tax circumvention rules on the other.

Target audience

This seminar is directed at lawyers in the EU/EEA institutions, in academia, in government service, and in private law firms as well as members of the press. The presentations will be relevant to both specialists of EU/EEA tax law and those working with such topics from time to time. The seminar will be useful also for those wishing to increase their general knowledge of the borderland between EEA law and tax law.

Please register your participation at info.eudel@mfa.no before 16.00, Friday 29 August.

You may freely distribute this invitation to others in your organization that have an interest in the above issues.

Draft Programme

The limits for “aggressive tax planning”, illustrated by cases in the EFTA Surveillance Authority (ESA), the European Commission and the EU/EEA Courts. Harmonizing the OECD/EU work on base erosion and profit shifting (BEPS) with the free movement of capital and establishments.

Selected topics focusing on the ongoing work on BEPS and how the upcoming recommendations may influence on the interpretation and the application of the four freedoms

14.00	Domestic Anti-Avoidance Rules - Limitations imposed by EU Law	Associate Professor Maria Hilling Lund University, Sweden
14.45	Break	
15.00	<p>The relationship between EU law/policies and the new international tax framework under construction through the BEPS project.</p> <p><i>The basic principles of EU/EEA law as a potential constraint - or tool - for putting the BEPS project into practice</i></p> <p><i>The freedom of establishment and the right to free capital flow – How do these requirements limit the drafting and the application of national tax rules?</i></p> <p><i>What is required in terms of physical presence in a state in order to be protected by EU/EEA law?</i></p> <p><i>To what extent may the risk of tax avoidance and ensuring a balanced revenue allocation between states justify restrictive national tax rules?</i></p> <p><i>Keywords: «Substance over form», «wholly artificial», «real economic activity», «beneficial owner»</i></p>	<p>Director Philip Kermode</p> <p>DG TAXUD, European Commission</p>
15.45	Break	
16.00	<p>The EFTA Surveillance Authority – work on tax cases</p> <p><i>Particular focus on the «wholly artificial» criterion and the comparison between companies from different states</i></p>	<p>Legal Officer on tax matters Gjermund Mathisen</p> <p>EFTA Surveillance Authority (ESA), Brussels</p>
16.45	Discussion and comments from the audience	
17.00	Reception with light refreshments	