

Explanatory Meeting on the Acquis with Albania and North Macedonia

Agenda for Chapter 16: Taxation

Date: 3-4 June 2019

Venue: Albert Borschette, Rue Froissart 36, 1040 Etterbeek – Meeting Room 1A

Chair: Marc Jorna (DG NEAR)

Day 1: 3 June 2019	
08:30 - 09:00	Arrival of participants
09:00 - 09:30	
Welcome	Welcome and opening remarks by the Chair – Marc Jorna (NEAR)
Opening speeches	Introductory statement by Ms Sabine Henzler, Director for International and General Affairs, DG TAXUD
	Introductory statement by Mr Sokol Dedja, Deputy Minister for Europe and Foreign Affairs, Albania
	Introductory statement by Mr Bojan Marichikj, Chief Negotiator, North Macedonia

DIRECT TAXATION: CORPORATE TAXES

09.30-10.30

**Margarete Rosner-
Liskounig**
TAXUD D1

Elimination of double taxation

32009L0133

Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

(OJ L 310, 25.11.2009, p. 34–46)

Consolidated text 02009L0133-20130701

<http://data.europa.eu/eli/dir/2009/133/2013-07-01>

32011L0096

Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States

(OJ L 345, 29.12.2011, p. 8–16)

Consolidated text 02011L0096-20150217

<http://data.europa.eu/eli/dir/2011/96/2015-02-17>

32003L0049

Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

(OJ L 157, 26.6.2003, p. 49–54)

Consolidated text 02003L0049-20130701

<http://data.europa.eu/eli/dir/2003/49/2013-07-01>

Anti Tax-Avoidance Directive

**Margarete Rosner-
Liskounig**
TAXUD D1

Council Directive 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market

(OJ L 193, 19.7.2016, p. 1–14)

<http://data.europa.eu/eli/dir/2016/1164/oj>

Amended by 32017L0952 as regards hybrid mismatches

<http://data.europa.eu/eli/dir/2017/952/oj>

10.30-10.45

Questions and Answers

INDIRECT TAXATION	
10.45-11.00 Pol Vermote TAXUD C2	<p><u>Indirect taxation on the raising of capital</u></p> <p>32008L0007 Council Directive 2008/7/EC of 12 February 2008 concerning indirect taxes on the raising of capital (OJ L 46, 21.2.2008, p. 11–22) http://data.europa.eu/eli/dir/2008/7/2013-07-01</p>
DIRECT TAXATION (CONTINUED)	
11.00-11.15 Luisa Tivrisi TAXUD D1	<p><u>Corporate taxes -Code of Conduct</u></p> <p>31998Y0106(01) Conclusions of the ECOFIN Council Meeting on 1 December 1997 concerning taxation policy - Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation - Taxation of saving (OJ C 2, 6.1.1998, p. 1) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31998Y0106(01):EN:HTML</p> <p>41998X0106 Resolution of the Council and the Representatives of the Governments of the Member States, meeting within the Council of 1 December 1997 on a code of conduct for business taxation (OJ C 2, 6.1.1998, p. 2–5) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:1998:002:0002:0005:EN:PDF</p> <p>31998Y0401(01) Council Conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation) (OJ C 99, 1.4.1998, p. 1–2) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:1998:099:0001:0002:EN:PDF</p> <p>Council webpage of the Code of Conduct group. https://www.consilium.europa.eu/en/council-eu/preparatory-bodies/code-conduct-group/</p>
11.15-11.30	<p><i>Questions and Answers</i></p>

11.30.11.45	<i>Coffee break</i>
<p data-bbox="136 337 285 367">11.45-12.15</p> <p data-bbox="136 402 285 477">Tina Tukic TAXUD D3</p>	<p data-bbox="451 337 726 367"><u>Direct Tax Case-Law</u></p> <p data-bbox="451 412 627 441">1. Companies</p> <p data-bbox="451 448 600 477">1.1. Directives</p> <p data-bbox="451 483 795 513">1.1.1. Parent-Subsidiary Directive</p> <p data-bbox="451 516 667 545">Denkavit I, C-283/94</p> <p data-bbox="451 548 701 578">Epson Europe, C-375/98</p> <p data-bbox="451 581 758 610">Athinaiki Zythopia, C-294/99</p> <p data-bbox="451 613 753 643">Océ Van der Grinten, C-58/01</p> <p data-bbox="451 646 621 675">Burda, C-284/06</p> <p data-bbox="451 678 688 708">Crédit Mutuel, C-27/07</p> <p data-bbox="451 711 667 740">Les Vergers, C-48/07</p> <p data-bbox="451 743 653 773">Cobelfret, C-138/07</p> <p data-bbox="451 776 705 805">Gaz de France, C-247/08</p> <p data-bbox="451 808 732 837">Ferrero and GBE, C-338/08</p> <p data-bbox="451 841 890 870">Punch Graphix Prepress Belgium, C-371/11</p> <p data-bbox="451 873 688 902">1.1.2. Merger Directive</p> <p data-bbox="451 906 667 935">Leur-Bloem, C-28/95</p> <p data-bbox="451 938 747 967">Andersen og Jensen, C-43/00</p> <p data-bbox="451 971 632 1000">Kofoed, C-321/05</p> <p data-bbox="451 1003 604 1032">A.T., C-285/07</p> <p data-bbox="451 1036 688 1065">Zwijnenburg, C-352/08</p> <p data-bbox="451 1068 627 1097">Foggia, C-126/10</p> <p data-bbox="451 1101 617 1130">Pelati, C-603/10</p> <p data-bbox="451 1133 604 1162">3D I, C-207/11</p> <p data-bbox="451 1166 1157 1195">1.2. Discrimination against permanent establishments of non-residents</p> <p data-bbox="451 1198 659 1227">Avoir Fiscal, 270/83</p> <p data-bbox="451 1230 800 1260">Royal Bank of Scotland, C-311/97</p> <p data-bbox="451 1263 667 1292">CLT-UFA, C-253/03</p> <p data-bbox="451 1295 810 1325">Commission v. Germany, C-591/13</p> <p data-bbox="451 1328 569 1357">1.3. Losses</p> <p data-bbox="451 1360 831 1390">1.3.1. Permanent establishment losses</p> <p data-bbox="451 1393 625 1422">Futura, C-250/95</p>

AMID, C-141/99
Deutsche Shell, C-293/06
Lidl Belgium, C-414/06
Krankenheim, C-157/07
Philips Electronics, C-18/11
Nordea Bank, C-48/13
Timac Agro Deutschland, C-388/14
A/S Bevola, C-650/16
1.3.2. Subsidiary losses
ICI, C-264/96
Marks & Spencer, C-446/03
Rewe Zentralfinanz, C-347/04
Oy AA, C-231/05
STEKO, C-377/07
Papillon, C-418/07
Felixstowe Dock and Railway Company and Others, C-80/12
SCA Group Holding and Others, C-39/13
Commission v. United Kingdom, C-172/13
1.4. Dividends
1.4.1. Outbound dividends
Metallgesellschaft, C-397/98
ACT Group Litigation, C-374/04
Fokus Bank, E-1/04
Denkavit II, C-170/05
Amurta, C-379/05
Aberdeen, C-303/07
Commission v. Netherlands, C-521/07
Commission v. Italy, C-540/07
Commission v. Spain, C-487/08
Commission v. Germany, C-284/09
Amorim Energia, C-38/11
Tate & Lyle Investments, C-384/11
X and TBG, C-24/12
1.4.2. Inbound dividends
FII Group Litigation, C-446/04
Orange European Smallcap Fund, C-194/06

Haribo and Salinen, C-436/08
Accor, C-310/09
FII Group Litigation II, C-35/11
1.5. Interest
Truck Center, C-282/07
Scheuten, C-397/09
Banco Bilbao Vizcaya Argentaria, C-157/10
Masco Denmark and Damixa, C-593/14
Brisal, C-18/15
1.6. Deduction of financing and other costs
Bosal, C-168/01
Keller, C-471/04
SIAT, C-318/10
Argenta Spaarbank, C-350/11
X, C-686/13
1.7. Anti-abuse rules
Lankhorst-Hohorst, C-324/00
Halifax, C-255/02
Cadbury Schweppes and Cadbury Schweppes Overseas, C-196/04
Test Claimants in the Thin Cap Group Litigation, C-524/04
Columbus Container, C-298/05
ELISA, C-451/05
Part Service, C-425/06
Lammers & Van Cleeff, C-105/07
Glaxo Wellcome, C-182/08
SGI, C-311/08
Hornbach-Baumarkt AG, C-382/16
Commission v. United Kingdom, C-112/14
1.8. Reorganizations
X AB & Y AB, C-200/98
A Oy, C-48/11
A Oy, C-123/11
DMC, C-164/12
1.9. Group taxation
X Holding, C-337/08
Finanzamt Linz, C-66/14

Groupe Steria, C-386/14
1.10. R&D incentives and investment credits
Fournier, C-39/04
Commission v. Spain, C-248/06
Jobra, C-330/07
Commission v. Austria, C-10/10
Tankreederei, C-287/10
Waypoint Aviation, C-9/11
1.11. Non-profit organizations
Stauffer, C-386/04
F.E. Familienprivatstiftung Eisenstadt, C-589/13
1.12. Wealth tax on shareholdings
Bauer, C-360/06
1.13. Transactions with non-residents
Halliburton, C-1/93
Eurowings, C-294/97
1.14. Taxation of investment vehicles and insurance companies
Commission v. Portugal, C-493/09
Commission v. Finland, C-342/10
Commission v. Germany, C-600/10
RVS Levensverzekeringen, C-243/11
Santander Asset Management SGIIC and Others, C-338/11
Commission v. Belgium, C-370/11
Commission v. Belgium, C-387/11
Wheels Common Investment Fund, C-424/11
Wagner-Raith, C-560/13
Commission v. Belgium, C-589/14
Pensioenfonds Metaal en Techniek, C-252/14
NN (L), C-48/15
1.15. Tax treaties
Saint-Gobain, C-307/97
1.16. Transfer of residence and exit taxes
Commission v. Portugal, C-38/10
National Grid Indus, C-371/10
Commission v. Spain, C-64/11
Commission v. Denmark, C-261/11

Commission v. Netherlands, C-301/11
DI VI Finanziaria SAPA di Diego della Valle, C-380/11
Verder LabTec, C-657/13
1.17. Taxation of cross-border service providers
Centro Equestre, C-345/04
Commission v. Belgium, C-433/04
X, C-498/10
Commission v. Belgium, C-296/12
Strojirny Prostějov, C-53/13
Berlington Hungary and Others, C-98/14
1.18. Special tax
Hervis Sport, C-385/12

2. Individuals

2.1. Taxation of investors
2.1.1. Dividends
Verkooijen, C-35/98
Lenz, C-315/02
Manninen, C-319/02
Meilicke I, C-292/04
Kerckhaert-Morres, C-513/04
Commission v. Greece, C-406/07
Damseaux, C-128/08
Dijkman, C-233/09
Meilicke II, C-262/09
Beker, C-168/11
Levy and Sebbag, C-540/11
Bouanich, C-375/12
Miljoen, C-10/14
Riskin and Timmermans, C-176/15
Baudinet and Others, C-194/15
2.1.2. Interest
Commission v. France, C-334/02
Commission v. Portugal, C-20/09
Commission v. Belgium, C-383/10
2.1.3. Capital gains

X and Y, C-436/00
Commission v. Spain, C-219/03
De Baeck, C-268/03
Bouanich, C-265/04
Gronfeldt, C-436/06
2.1.4. Holdings in investment funds
Van Caster, C-326/12
2.1.5. Wealth tax on shareholdings
Baars, C-251/98
2.1.6. Acquisition of shareholdings
Weidert and Paulus, C-242/03
2.2. Taxation of cross-border workers and entrepreneurs
2.2.1. Deductions, allowances with respect to personal and family circumstances
Schumacker, C-279/93
Gschwind, C-391/97
Zurstrassen, C-87/99
De Groot, C-385/00
Wallentin, C-169/03
Schempp, C-403/03
Blanckaert, C-512/03
Meindl, C-329/05
Commission v. Germany, C-269/07
Rüffler, C-544/07
Filipiak, C-314/08
Schröder, C-450/09
Schulz-Delzers and Schulz, C-240/10
Ettwein, C-425/11
Imfeld and Garcet, C-303/12
Sopora, C-512/13
Hirvonen, C-632/13
Kieback, C-9/14
Jacob et Lennertz, C-174/18
2.2.2. Deductions with respect to foreign expenses
Gootjes-Schwartz, C-76/05
Commission v. Germany, C-318/05
Zanotti, C-56/09

2.2.3. Deductions with respect to economic activity
Conijn, C-346/04
Gielen, C-440/08

2.2.4. Deductions with respect to pension and life insurance contributions
Bachmann, C-204/90
Wielockx, C-80/94
Safir, C-118/96
Danner, C-136/00
Skandia, C-422/01
Commission v. Denmark, C-150/04
Commission v. Belgium, C-522/04

2.2.5. Pension income
Turpeinen, C-520/04
Commission v. Estonia, C-39/10
C, C-122/15
Kohll and Kohll-Schlesser, C-300/15

2.2.6. Minimum tax base
Talotta, C-383/05

2.2.7. Tax rate
Asscher, C-107/94

2.2.8. Notional tax
Erny, C-172/11

2.2.9. Exemption
Petersen and Petersen, C-544/11

2.3. Taxation of cross-border service providers
Gerritse, C-234/01
Scorpio, C-290/04
Jundt, C-281/06

2.4. Immovable property

2.4.1. Capital gains and other income
Commission v. Portugal, C-345/05
Commission v. Sweden, C-104/06
Hollmann, C-443/06
Commission v. Spain, C-562/07
Verest and Gerards, C-489/13

2.4.2. Losses and other deductions

Ritter-Coulais, C-152/03
Lakebrink, C-182/06
Renneberg, C-527/06
Busley and Cibrian, C-35/08
K, C-322/11
X, C-87/13
2.4.3. Acquisition of immovable property
Commission v. Belgium, C-250/08
Commission v. Greece, C-155/09
Commission v. Hungary, C-253/09
2.5. Lotteries and other winnings
Lindman, C-42/02
Commission v. Spain, C-153/08
Blanco and Fabretti, C-344/13
2.6. Gifts and donations
Persche, C-318/07
2.7. Anti-abuse rules
X and Passenheim, C-155/08
Commission v. Portugal, C-267/09
2.8. Transfer of residence and exit taxes
Biehl, C-175/88
Commission v. Luxembourg (Biehl II), C-151/94
Lasteyrie du Saillant, C-9/02
N, C-470/04
Commission v. Spain, C-269/09
Commission v. Portugal, C-503/14
2.9. Tax treaties
Gilly, C-336/96
D, C-376/03
Bukovansky, C-241/14

3. Third-Country Cases

Lasertec, C-492/04
A, C-101/05
A and B, C-102/05
Holböck, C-157/05

CFC and Dividend Group Litigation, C-201/05
Stahlwerk Ergste, C-415/06
KBC, C-439/07
Hengartner and Gasser, C-70/09
Rimbaud, C-72/09
Prunus, C-384/09
Itelcar, C-282/12
Kronos International, C-47/12
Emerging Markets Series, C-190/12
SECIL, C-464/14
Radgen, C-478/15

4. Inheritance and Gift Taxes

Barbier, C-364/01
Van Hilten, C-513/03
Geurts and Vogten, C-464/05
Jäger, C-256/06
Eckelkamp, C-11/07
Arens-Sikken, C-43/07
Block, C-67/08
Mattner, C-510/08
Missionswerk Werner Heukelbach, C-25/10
Halley and others, C-132/10
Scheunemann, C-31/11
Commission v. Spain, C-127/12
Welte, C-181/12
Q, C-133/13
Commission v. Germany, C-211/13
Grünewald, C-559/13
Commission v. France, C-485/14
Hünnebeck, C-479/14
Feilen, C-123/15
Commission v. Greece, C-244/15

5. Administrative Requirements and Procedures

Commission v. Austria, C-387/10

	<p>3 M Italia, C-417/10 Belvedere Costruzioni, C-500/10 Safilo, C-529/10 Irimie, C-565/11 Commission v. Spain, C-678/11 Sabou, C-276/12 FII Group Litigation III, C-362/12 Commission v. United Kingdom, C-640/13 Sparkasse Allgäu, C-522/14</p> <p>ECJ CASES IN THE AREA OF, OR OF PARTICULAR INTEREST FOR, DIRECT TAXATION (updated up to 1st April 2018) https://ec.europa.eu/taxation_customs/sites/taxation/files/20171116_court_cases_direct_taxation_en.pdf</p> <p>For the latest updates coming soon: https://ec.europa.eu/taxation_customs/sites/taxation/files/20171116_court_cases_direct_taxation_en.pdf</p> <p>GENERAL LINK FOR Court cases: http://curia.europa.eu/jcms/jcms/j_6/</p>
12.15-12.30	<i>Questions and Answers</i>
12.30-14.00	<i>Lunch</i>
INDIRECT TAXATION	
<p>14.00-14.20</p> <p>Lauren Forest TAXUD C2</p>	<p><u>Excise duties - Common provisions - Movement regime</u></p> <p><u>32008L0118</u> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12–30) http://data.europa.eu/eli/dir/2008/118/2014-01-01</p> <p><u>32009R0684</u> Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerized procedures for the movement of excise goods under suspension of excise duty (OJ L 197, 29.7.2009, p. 24–64) http://data.europa.eu/eli/reg/2009/684/2018-09-15</p>

32003D1152

Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products

(*OJ L 162, 1.7.2003, p. 5–8*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:162:0005:0008:EN:PDF>

31992R3649

Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch

(*OJ L 369, 18.12.1992, p. 17–24*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:1992:369:0017:0024:EN:PDF>

31996R0031

Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate

(*OJ L 8, 11.1.1996, p. 11–15*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:1996:008:0011:0015:EN:PDF>

31983L0182

Council Directive 83/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another

(*OJ L 105, 23.4.1983, p. 59–63*)

<http://data.europa.eu/eli/dir/1983/182/2013-07-01>

32006L0079

Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version)

(*OJ L 286, 17.10.2006, p. 15–18*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:286:0015:0018:EN:PDF>

32007L0074

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries

(*OJ L 346, 29.12.2007, p. 6–12*)

Corrected by [32007L0074R\(01\)](#)

32009L0055

Council Directive 2009/55/EC of 25 May 2009 on tax exemptions applicable to the permanent introduction from a Member State of the personal property of individuals (Codified version)

(*OJ L 145, 10.6.2009, p. 36–41*)

	http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:145:0036:0041:EN:PDF
14.20-14.40 Eadaoin O'Donovan TAXUD C2	<p><u>Alcoholic Products</u></p> <p><u>31992L0083</u> Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21–27) Derogation in 11994N Amended by 12003T Consolidated text 01992L0083-20040501 Amended by 12005S Consolidated text 01992L0083-20070101 http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1992L0083:20070101:EN:PDF</p> <p><u>31992L0084</u> Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 29–31) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31992L0084:EN:HTML</p> <p><u>31993R3199</u> Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OJ L 288, 23.11.1993, p. 12–15) Consolidated text 01993R3199-20181223 http://data.europa.eu/eli/reg/1993/3199/2018-12-23</p>
14.40 -15.00 Hughes de la Motte TAXUD C2	<p><u>Tobacco products</u></p> <p><u>32011L0064</u> Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24–36) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:176:0024:0036:EN:PDF</p>

	<p><u>32011D0480</u> Commission Implementing Decision of 28 July 2011 concerning the list of statistical data on the structure and rates of excise duty applied on manufactured tobacco to be provided by the Member States pursuant to Council Directives 92/79/EEC and 92/80/EEC (notified under document C(2011) 5291) (OJ L 197, 29.7.2011, p. 17–19) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2011:197:0017:0019:EN:PDF</p>
<p>15.00-15.20</p> <p>Carola Maggiulli TAXUD C2</p>	<p><u>Energy products and electricity</u></p> <p><u>32003L0096</u> Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (Text with EEA relevance) (OJ L 283, 31.10.2003, p. 51–70) Consolidated text 02003L0096-20180915 http://data.europa.eu/eli/dir/2003/96/2018-09-15</p> <p><u>31995L0060</u> Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene (OJ L 291, 6.12.1995, p. 46–47) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31995L0060:EN:HTML</p> <p><u>32017D0074</u> 2017/74/EU: Commission Implementing Decision of 25 November 2017 on establishing a common fiscal marker for gas oils and kerosene (notified under document C(2016) 7546) (OJ L 10, 14.1.2017, p. 7-9) http://data.europa.eu/eli/dec_impl/2017/74/oj</p> <p><u>32012D0209</u> 2012/209/EU: Commission Implementing Decision of 20 April 2012 concerning the application of the control and movement provisions of Council Directive 2008/118/EC to certain additives, in accordance with Article 20(2) of Council Directive 2003/96/EC (notified under document C(2012) 2484) (OJ L 110, 24.04.2012, p. 41) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:110:0041:0041:EN:PDF</p>
<p>15.20-15.35</p>	<p><i>Questions and Answers</i></p>
<p>15.35-15.50</p>	<p><i>Coffee Break</i></p>

<p>15.50-17.00</p> <p>Agustín Miguez TAXUD C1</p>	<p><u>Value Added Tax</u></p> <p><u>32006L0112</u> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (<i>OJ L 347, 11.12.2006, p. 1–118</i>) Consolidated text 02006L0112-20181204 https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02006L0112-20181204&qid=1547465732769&from=EN</p> <p>Amended by 2018/1910 Amended by 2018/2057</p> <p><u>32011R0282</u> Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (<i>OJ L 77, 23.3.2011, p. 1–22</i>) Consolidated text 02011R0282-20170101 http://data.europa.eu/eli/reg_impl/2011/282/2017-01-01</p> <p><u>Towards a definitive VAT System</u></p> <p><u>52018PC0329</u> Proposal for a COUNCIL DIRECTIVE amending Directive 2006/112/EC as regards the introduction of the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:52018PC0329&qid=1556531208087</p>
<p>17.00-17.15</p>	<p><i>Questions and Answers and end of Day 1</i></p>

Day 2: 4 June 2019

08:30 - 09:00

Arrival of participants

INDIRECT TAXATION (CONTINUED)

09.00-09.30

Agustín Miguez
TAXUD C1

Value Added Tax- Refunds to non-established taxable persons

32008L0009

Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State
(*OJ L 44, 20.2.2008, p. 23–28*)

Consolidated text 02008L0009-20101001

<http://data.europa.eu/eli/dir/2008/9/2010-10-01>

31986L0560

Thirteenth Council Directive 86/560/EEC of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory
(*OJ L 326, 21.11.1986, p. 40–41*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31986L0560:EN:HTML>

Individual tax exemptions (see also excise duties)

32006L0079

Council Directive 2006/79/EC of 5 October 2006 on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (codified version)
(*OJ L 286, 17.10.2006, p. 15–18*)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:286:0015:0018:EN:PDF>

32007L0074

Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries *OJ L 346, 29.12.2007, p. 6–12*)

Corrected by [32007L0074R\(01\)](#)

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:346:0006:0012:EN:PDF>

	<p>32009L0132 Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods (OJ L 292, 10.11.2009, p. 5–30) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:292:0005:0030:en:PDF</p>
09.30-09.45	<i>Questions and Answers</i>
DIRECT TAXATION	
09.45-10.00	<p><u>Arbitration Convention / Tax Dispute Resolution Directive</u></p> <p>41990A0436 90/436/EEC: Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (90/463/EEC) Official Journal L 225 , 20/08/1990 P. 0010 – 0024 Consolidated text 01990A0436-20141214 https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01990A0436-20141214&qid=1547480746485&from=EN</p> <p>32017L1852 Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union OJ L 265, 14.10.2017, p. 1–14 http://data.europa.eu/eli/dir/2017/1852/oj</p> <p>42006X0728(02) Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (OJ C 176, 28.7.2006, p. 8–12) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2006:176:0008:0012:EN:PDF</p> <p>42009X1230(01) Revised Code of Conduct for the effective implementation of the "Arbitration Convention" (OJ C 322, 30.12.2009) https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:42009X1230(01)&qid=1547481524464&from=EN</p>
10.00-10.15	<i>Questions and Answers</i>
10.15-10.30	<i>Coffee break</i>
INDIRECT TAXATION	

10.30-11.15

Roberto Michieletto
TAXUD C3

Indirect Tax Case-Law

A) Car taxation:

- C-345/93, Nunes Tadeu, judgment of 9 March 1995.
- C-375/95, Commission vs Greece, judgment of 23 October 1997.
- C-101/00, Siilin, judgment of 19 September 2002.
- C-383/01, De Danske Bilimportorer, judgment of 17 June 2003.
- C-365/02, Lindfors, judgment of 15 July 2004.
- C-464/02, Commission vs Denmark, judgment of 15 September 2005.
- C-91/10 VAV, Order of the Court of 29 September 2010
- C-106/10 Lidl Judgment of the Court of 28 July 2011- C-578/10 van Putten, Judgment of the Court of 26 April 2012 in Joined Cases C-578/10 to C-580/10)

B) Value Added Tax:

- 154/80, Cooperatieve, judgment of 5 February 1982.
- 324/1982, Commission vs Belgium, judgment of 10 April 1984.
- 102/1986, Apple and Pear, judgment of 8 March 1988.
- C-60/90, Polysar, judgment of 20 June 1991.
- C-202/90, Recaudadores, judgment of 25 July 1991.
- C-16/93, Tolsma, judgment of 3 March 1994.
- C-110/94, Inzo, judgment of 29 February 1996.
- C-286/94, Garage Molenheide, judgment of 18 December 1997.
- C-305/97, Royscott, judgment of 5 October 1999.
- C-446/98, Fazenda Publica, judgment of 14 December 2001.
- C-412/03, Hotel Scandic, judgment of 20 January 2005.
- C-434/03, Charles, judgment of 14 July 2005.
- C-354/03, Optigen, judgment of 12 January 2006.
- C-90/05, Commission vs Luxembourg, judgment of 19 January 2006.
- C-255/02, Halifax, judgment of 21 February 2006.
- C-246/08, Comm vs Finland, 29-10-09
- C-357/07, TNT Post, 23-4-09.
- C-277/05, Société thermale, 18-7-07.
- C-414/07, Magoora, 22-12-08. R, C-285/09, 7-12-10.
- C-132/06, Comm vs Italy, 17-7-08.

	<p>C) Excise duties.</p> <ul style="list-style-type: none"> - C-437/97, Evangelischer Krankenhausverein, judgment of 9 March 2000. - C-302/00, Commission vs France, judgment of 27 February 2002. - C-374/06, BATIG, 13-12-20007 - C-5/05, Joustra ,23-11-2006, <p>GENERAL LINK FOR Court cases: http://curia.europa.eu/jcms/jcms/j_6/</p>
11.15-11.30	Questions and Answers
ADMINISTRATIVE COOPERATION, OPERATIONAL CAPACITY AND COMPUTERISATION	
<p>11.30-12.30</p> <p>Savino Rua</p> <p>TAXUD D2</p>	<p><u>Prevention of tax evasion and avoidance/Administrative cooperation in the field of taxation (other than VAT and Excise)</u></p> <p><u>32011L0016</u> Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (<i>OJ L 64, 11.3.2011, p. 1</i>)</p> <p>Amended by 32014L0107 (<i>OJ L 359, 16.12.2014, p. 1–29</i>) 32015L2376 (<i>OJ L 332, 18.12.2015, p. 1–10</i>) 32016L0881 (<i>OJ L 146, 3.6.2016, p. 8–21</i>) 32016L2258 (<i>OJ L 342, 16.12.2016, p. 1–3</i>)</p> <p>Consolidated text 02011L0016-20180101 http://data.europa.eu/eli/dir/2011/16/2018-01-01</p> <p>Further amendment: 32018L0822 (<i>OJ L 139, 5.6.2018, p. 1–13</i>) http://data.europa.eu/eli/dir/2018/822/oj</p> <p><u>32015R2378</u> Commission Implementing Regulation (EU) No 2378/2015 of 15 December 2015 laying down detailed rules for implementing certain provisions of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Implementing Regulation (EU) No 1156/2012 (<i>OJ L 332, 18.12.2015, p. 19–45</i>)</p>

	<p>Amended by 32016R1963 (<i>OJ L 303, 10.11.2016, p. 4-6</i>) 32018R0099 (<i>OJ L 17, 23.1.2018, p. 29-33</i>)</p> <p>Consolidated text 02015R2378-20180212 https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02015R2378-20180212&qid=1556272220263&from=EN</p> <p>Further amendment: 32019R0532 (<i>OJ L 88, 29.3.2019, p. 25-27</i>) https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R0532&qid=1556273130523&from=EN</p>
12.30-13.00	<i>Questions and answers</i>
13.00-14.30	<i>Lunch</i>
ADMINISTRATIVE COOPERATION, OPERATIONAL CAPACITY AND COMPUTERISATION (CONTINUED)	
14.30-14.45	<p><u>EU agreements with non-EU jurisdictions providing for administrative cooperation in the direct tax field</u></p> <p>See: https://ec.europa.eu/taxation_customs/individuals/personal-taxation/taxation-savings-income/international-developments_en</p> <p>Amending Protocol to the Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments</p> <p>https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22016A1001(02)&from=EN</p> <p>Amending Protocol to the Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments</p> <p>https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22015A1224(01)&from=EN</p> <p>Amending Protocol to the Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC</p> <p>https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22016A0819(01)&from=EN</p> <p>Amending Protocol to the Agreement between the European Community and the Republic of San Marino providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments</p>

Germano Mirabile
TAXUD D2

	<p>https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22015A1231(01)&from=EN</p> <p>Amending Protocol to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments</p> <p>https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22015A1219(02)&from=EN</p> <p><u>Saint-Barthélemy (French Overseas Collectivity)</u></p> <p>https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2014.330.01.0012.01.ENG&toc=OJ:L:2014:330:TOC</p>
<p>14.45-15.15</p> <p>Rémi Verneau TAXUD C4</p>	<p><u>Administrative Cooperation VAT</u></p> <p>32010R0904 Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax <i>OJ L 268, 12.10.2010, p. 1–18</i> Consolidated text 02010R0904-20181105 http://data.europa.eu/eli/reg/2010/904/2018-11-05</p> <p>32012R0079 Commission Implementing Regulation (EU) No 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax <i>OJ L 29, 1.2.2012, p. 13–32</i> Consolidated text 02012R0079-20150329 http://data.europa.eu/eli/reg_impl/2012/79/2015-03-29</p> <p>32012R0815 Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons. <i>OJ L 249, 14.9.2012, p. 3–10</i> Corrected by 32012R0815R(01) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:249:0003:0010:EN:PDF Amended by 32018R0980</p> <p>Document 22018A0801(01)</p>

	<p>Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax, OJ L 195/3 of 1 August 2018 https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1556190067103&uri=CELEX:22018A0801(01)</p>
<p>15.15 -15.55</p> <p>Colin O’Driscoll TAXUD C2</p>	<p><u>Administrative cooperation in Excise duties and the Excise Movement Control System</u></p> <p>32012R0389 Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1–15) Consolidated text 02012R0389-20130701 http://data.europa.eu/eli/reg/2012/389/2013-07-01</p> <p>02013R0612 Commission Implementing Regulation (EU) No 612/2013 of 25 June 2013 on the operation of the register of economic operators and tax warehouses, related statistics and reporting pursuant to Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties (OJ L 173 26.6.2013, p. 9) Consolidated text 02013R0612-20180215 http://data.europa.eu/eli/reg_impl/2013/612/2018-02-15</p> <p>32016R0323 Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 066 11.3.2016, p. 1) Consolidated text 02016R0323-20180215 http://data.europa.eu/eli/reg_impl/2016/323/2018-02-15</p>
<p>Alessandro Di Sipio TAXUD B4</p>	<p>32003D1152 Decision No 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerizing the movement and surveillance of excisable products OJ L 162, 1.7.2003, p. 5–8 http://data.europa.eu/eli/dec/2003/1152/oj</p>
15.55-16.10	<i>Questions and Answers</i>
16.10-16.25	<i>Coffee break</i>

<p>16.25 -16.55</p> <p>Nicolas Geuskens TAXUD B4</p>	<p><u>Other tax- related IT Systems</u></p> <p>Update as regards ongoing developments in Vat Intracommunity Exchange System, One-Stop Shop, Other</p>
<p>16.55-17.10</p>	<p><i>Questions and Answers</i></p>
<p>17.10-17.40</p> <p>Luk Vandenberghe TAXUD C4</p>	<p><u>Recovery of claims</u></p> <p>32010L0024 Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures <i>OJ L 84, 31.3.2010, p. 1–12</i> Corrected by 32010L0024R(01) http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:084:0001:0012:EN:PDF</p> <p>32011R1189 Commission Implementing Regulation (EU) No 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures <i>OJ L 302, 19.11.2011, p. 16–27</i> Consolidated text 02011R1189-20171117 http://data.europa.eu/eli/reg_impl/2011/1189/2017-11-17</p> <p>Document 22018A0801(01) Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax, OJ L 195/3 of 1 August 2018 https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1556190067103&uri=CELEX:22018A0801(01)</p>
<p>17.40-17.55</p>	<p><i>Questions and Answers</i></p>
<p>17:55-18:00</p>	<p><i>Public Administration Reform</i></p> <ul style="list-style-type: none"> • Marc JORNA – Chair
<p>18:00-18.10</p>	<p><i>Closing remarks DG NEAR</i></p>

- **Marc JORNA – Chair**