

Institute for Austrian and International Tax Law Vienna

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INVITATION to the conference „Legal Remedies in European Tax Law“

On June, 12 & 13, 2008 the Vienna University of Economy and Business Administration, in cooperation with the II University of Naples and the University of Salerno, will host a conference on European Tax Law in Cetara (a nice fishermen spot along the Amalfi Coast and 6 Kms far from Salerno, in the South of Italy) at hotel Cetus (www.hotelcetus.com). In particular, the focus is on legal remedies available to taxpayers in order to obtain an effective protection of rights granted by the EC Treaty.

The conference is the third event of a series of conferences that started at the University of Lund in June 2006 (the second of which was hosted by the University of Lisbon in September 2007).

It intends to discuss with tax experts some aspects of general European Law that are relevant in the field of EU direct taxation. The two-days program includes 8 sessions of discussion with panellists chosen among experts from the European Institutions, professors and legal practitioners.

On June, 12 the conference will start with a discussion on issues related to the reconciliatory interpretation and to the direct effect of decisions of the European Court of Justice in the field of direct taxation. The role of national Courts will be analysed, taking into account, among others, the principle of co-operation set up by Art. 10 EC Treaty and the direct effect (*effet utile*) of Community law. The focus will also be on problems that may arise in terms of legal protection in the framework of preliminary questions (e.g. disagreement on the facts, limited access to evidence).

Day one will then continue with two other sessions dealing respectively with infringement procedures and the role of the European Court of First Instance in the field of State aids.

On June 13, the conference will include the sessions dealing respectively with the liability for damages and the need for the Member State to repair them in case of a breach of EU Law, with the

right of free standing action and the possible hindrances in access to justice, with differences in statute of limitations and in actions before civil Courts (for damages) and Tax Courts (for appealing a tax a tax audit) and, finally, with possible infringements of European Law that may arise from the presence of non-appealable acts or decisions.

In order to allow a true interaction among the conference invited speakers and with the audience, the number of participants will be limited to 60 (including the invited speakers).

The participation fee is EUR 500,- though waivers can be exceptionally granted to full-time academics and doctoral students who are researching on the topic.

The conference language is English.

Due to the limited number of participants it is warmly welcomed to register in advance.

For more information you may contact Dr Mario Tenore at mario.tenore@wu-wien.ac.at.

Kind regards

Univ.-Prof. Dr. Michael Lang

Univ.-Prof. Dr. Josef Schuch

Univ.-Prof. Dr. Claus Staringer

Univ.-Prof. Dr. Pasquale Pistone