Skatteudvalget SAU alm. del - Bilag 169 Offentligt OMTRYK







Wolfgang Gassner Research Fund for International Tax Law

INVITATION CONFERENCE "Procedural Law in the Context of Community Law and Domestic Law" July 2 – 4, 2009, Rust, Austria

The **Institute for Austrian and International Tax Law** of WU Vienna University of Economics and Business (Prof. Dr. Michael Lang, Prof. Dr. Josef Schuch, Prof. Dr. Claus Staringer and Prof. Dr. Pasquale Pistone) with friendly support of the Austrian IFA Branch would like to draw your attention to the conference on the topic

"Procedural Law in the Context of Community Law and Domestic Law"

As community law barely deals with procedural questions, the ECJ has developed in its rulings procedural principles that have to be applied by Community Institutions. These principles also affect the proceedings before national authorities as far as the authorities are concerned with the execution of community law. This is due to the fact that the principle of procedural autonomy of the member states finds its limits where community law might be infringed.



At this conference the differences between the domestic procedural principles and rules of the EC countries shall be identified and analyzed in the context of community law requirements. Those parts of community law that are already harmonized in that respect, e.g. customs law, will serve as a starting point for the discussion to what extend a harmonized procedural law is possible and required for a future Common Consolidated Corporate Tax Base, an EU Tax or for the proper enforcement of community law in general.

More information to that topic including the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage:

http://www.wu-wien.ac.at/taxlaw

We kindly invite researchers in the area of tax law and community law of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire that can be found on the above-mentioned homepage. All national reports will be published in a book after the conference. Joint applications of academics and practitioners are most welcome and will get preferred treatment.

A waiver of 1.000 Euro conference fee may be granted to a limited number professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities related to the topic of the conference.

Travel expenses for national reporters will be reimbursed in extraordinary circumstances upon request.

PROGRAMME

<u>Thursday, July 2</u>

until 18:30	Arrival
19:00	Dinner at the Seehotel Rust
20:30	Wine Tasting at the Seehof in Rust (invitation by the Mayor)

<u>Friday, July 3</u>

9:00 - 10:30	Legal Protection in Domestic Law
	3-5 input statements, discussion round
10:30 – 11:00	Coffee Break
11:00 – 12:30	Principles of Procedural Law in Tax Matters Constitutional Law Requirements
	3-5 input statements, discussion round
12:30 – 14:00	Lunch Break
14:00 – 15:30	Principles of Procedural Law in Tax Matters Community Law Requirements
	3-5 input statements, discussion round
15:30 – 16:00	Coffee Break
16:00 – 17:30	The Impact of State Aid Rules on Procedural Law in Tax Matters
	3-5 input statements, discussion round
18:30	Dinner

<u>Saturday, July 4</u>

9:00 – 10:30	Tax Treaty Law and Procedural Rules in Tax Matters
	3-5 input statements, discussion round
10:30 – 11:00	Coffee Break
11:00 – 12:30	Customs Law and Procedural Rules in Tax Matters
	3-5 input statements, discussion round
12:30 – 14:00	Lunch Break
14:00 – 15:30	CCCTB and Procedural Rules in Tax Matters
	3-5 input statements, discussion round
15:30 – 16:00	Coffee Break
16:00 – 17:30	EU Taxes and Procedural Law in Tax Matters
	3-5 input statements, discussion round
19:00	Dinner

<u>Sunday, July 5</u>

Departure

Conference details:

Date:	July 2 - 4, 20	09
Place:	Seehotel Rust, province of Burgenland (near Vienr	ia)
Participation Fee:	1.000 Eu	Iro
Homepage:	http://www.wu-wien.ac.at/taxla	<u>aw</u>
Deadline for delivering the national reports:May 30, 2009		09

Participation to the conference is limited! We therefore strongly advise you to send your application as soon as possible.

Please send your application to Ms. Renée Pestuka

- → e-mail: <u>renee.pestuka@wu-wien.ac.at</u>
- → fax: 0043/1/313 36 -730 please use the attached application form!