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TAXATION WG OF AEAJ – DG TAXUD OF EUROPEAN COMMISSION Seminar on administrative cooperation in tax matters

PROGRAMME -

The seminar is co-organized by the Association of the European Administrative Judges (AEAJ) and the European Commission and hosted by the Supreme Court of Slovenia with a support of Administrative Court of the Republic of Slovenia

5th October 2017, 9:30 – 17:00 6th October 2017, 9:00 – 13:30

Venue: Ljubljana, the premises of the Supreme Court of Slovenia **Address:** Supreme Court, Conference Room, Tavčarjeva 9, Ljubljana

Contact: Eugenia Papadopoulou, evapapa@otenet.gr

Thursday, 5th October 2017 at 9.30 a.m.

• 9:30 – 9:45

Welcome by

- Edith Zeller, President of the Association of the European Administrative Judges (AEAJ),
- Peter Golob, Head of Administrative Chamber of the Supreme Court of the Republic of Slovenia,
- o Jasna Šegan, President of the Administrative Court of the Republic of Slovenia and
- o Wolfgang Mederer, Head of the Direct Taxation Legal Unit ("Control of the application of EU legislation and state aid in the field of direct taxation"), Directorate General for Taxation and Customs Union, European Commission.

Presentations on the Administrative Cooperation Directive (DAC)

Moderator: Barbara Wisiak, judge at the Austrian federal tax court, AEAJ

• 9:45 – 11:00



General introduction to the DAC and the International framework of administrative cooperation + some more detailed remarks on the Directive and its amendments

Speaker: Mrs. Beatriz Laranjeira, Policy Officer, Unit for Direct Tax Policy & Cooperation, Directorate General for Taxation and Customs Union, European Commission.

• 11:00 - 11:30

Break

• 11:30 – 12:15

Changing role of the exchange of tax information in the CJ's direct tax case law

Speaker: Adam Zalasiński, Legal Officer, Direct Taxation Legal Unit, Directorate General for Taxation and Customs Union, European Commission

• 12:15 – 12:45

Presentation on the state of play of transposition of the DAC and its amendments into national law

Speaker: Katrin Saaremäel-Stoilov, L.L.M, Legal Officer, Direct Taxation Legal Unit, Directorate General for Taxation and Customs Union, European Commission

• 12:45 – 14:00

Lunch

Presentations on practical application

Moderator: Jasna Šegan, president of the Administrative Court of the Republic of Slovenia, AEAJ

• 14:00 – 14:45

Practical experience of administrative cooperation from the point of view of an official of the Slovenian ministry of finance

Speaker: Urška Rozman, undersecretary at the Financial Administration of the Republic of Slovenia

• 14:45 – 16:15

Discussion about the questionnaire in groups (including break)

• 16:15 – 17:00

Tax evasion and collection of information on bank accounts under Greek tax legislation and case law

Speaker: Ioannis Dimitrakopoulos, Judge at the Greek Council of State





Friday, 6th October 2017 at 9.00 a.m.

Rights of taxpayers and information holders in the context of administrative cooperation

Moderator: Adam Zalasiński, Legal Officer, Direct Taxation Legal Unit, Directorate General for Taxation and Customs Union, European Commission 9:00 – 9:15

Overview about the results of the questionnaire I

Speaker: Eugenia Papadopoulou, President of the Administrative Court of Thessaloniki, AEAJ

• 9:15 – 10:15

Administrative cooperation - the rights of taxpayers

Speaker: Professor Tina Ehrke-Rabel, Institute of Tax law, University Graz, Austria

• 10:15 – 10:30 **Break**

• 10:30 – 11:30

Administrative cooperation – the information holder's rights

Speaker: Professor Joachim Englisch, Institute of Tax law, University Münster, Germany

• 11:30 – 12:30

Discussion about the questionnaire in groups

• 12:30 – 13:00

Overview of the results of the questionnaire II, and discussion

Speaker: Barbara Wisiak, judge at the Austrian federal tax court, AEAJ

• 13:00 – 13:15

Concluding remarks by Wolfgang Mederer and AEAJ.

End of the seminar -