







AEAJ WG meeting Taxation law – FISCALIS event of DG TAXUD of the European Commission – NACZELNY SAD ADMINISTRACYJNY (NSA)

PROGRAMME -

The seminar is co-organized by the Association of the European Administrative Judges (AEAJ) and the European Commission and hosted by the Supreme Administrative Court of Poland (NSA)

13th October 9h00 - 16h30

14th October 9h30 - 12h30

Venue: Warsaw, the premises of the Supreme Administrative Court of Poland Gabriela Piotra Boduena 3/500-011, Warsaw

http://www.nsa.gov.pl

Thursday, 13th October 2016:

9h00: Welcome by the President of the Supreme Administrative Court of

Poland, Prof. Dr hab. Marek Zirk-Sadowski.

Statement by the president of the Association of European Administrative

Judges (AEAJ), **Dr. Edith Zeller.**

9h15: Welcome words to the participants and introduction by the AEAJ co-

chairs of the Working group Taxation law, Dr. Aiste Medeliene and Mrs.

Eugenia Papadopoulou.

9h30: Dr hab. Adam Zalasiński, Legal Officer, Unit for 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.

Title of the speech: "The concepts of abuse of rights, tax avoidance and tax

abuse in the ECJ's case law."

Discussion

10h45: coffee break

11h00: Annika Sandström, senior judge at the Administrative Court of Appeal,

Sundsvall, Sweden:

Title of the speech: "Taxation coercive measures and the Law on Tax

avoidance in Sweden".

Discussion

11h45: Professor Bartosz Wojciechowski, judge at the Polish Supreme

Administrative Court:

Title of the speech: "Tax avoidance as the problem of the interpretation of law".

Discussion

12h30: lunch in NSA

13h30: Ioannis Dimitrakopoulos, Judge at the Greek Council of State:

<u>Title of the speech</u>: "Fundamental rights and the relationship between criminal and administrative proceedings, in the context of tax evasion, under Greek and European law".

Discussion

<u>14h15:</u> Milda Vainiene, Judge of Vilnius Regional Administrative Court and Member of the Judicial Court of Honour

<u>Title of the speech:</u> "Tax evasion and tax avoidance in the case law of Lithuania".

Discussion

15h00: Coffee break

<u>15h15:</u> Philip Baker QC, Barrister and international tax specialist with Field Court Tax Chambers, Gray's Inn, in London, Visiting Professor at Faculty of Law, University of Oxford.

<u>Title of the speech:</u> "Tax avoidance and tax abuse – a practitioner's view."

Discussion

16h15: end of DAY 1

Friday, 14th October 2016

<u>9h30:</u> **Dr hab. Adam Zalasiński**, Legal Officer, Unit for 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.

<u>Title of the speech:</u> "Domestic anti-avoidance provisions in ECJ's case law.

Discussion

10h30: Coffee break

<u>10h45:</u> Peter Schonewille, Legal Officer, Unit for 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

<u>Title of the speech</u>: "Discriminatory taxation of investment results of pension funds and life insurance companies."

Discussion

<u>11h30:</u> Mag. iur. Katrin Saaremäel-Stoilov, Legal Officer, Unit for 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

<u>Title of the speech</u>: "Practical guidance to national judges on how to make references for preliminary rulings to the ECJ."

Discussion

- End of the meeting -







