



Association of European Administrative Judges/Vereinigung Europäischer
Verwaltungsrichter /
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Associazione dei Magistrati Amministrativi Europei /

**REPORT OF THE WORKING GROUP TAXATION LAW
OF THE AEAJ
FOR THE YEAR 2016**

TAXATION WG MEETING HELD IN WARSAW
13th – 14th October 2016

Eugenia Papadopoulou
President at First Instance Court
Co-chair of the working group Taxation law (Taxation WG)

Activities of the Taxation WG in year 2016

On 13th-14th October 2016 the annual WG Taxation meeting was held in Warsaw – Poland.

Venue of the meeting: The premises of the Supreme Administrative Court of Poland
(NACZELNY SAD ADMINISTRACYJNY - NSA)

Around 30 colleagues have participated. In total, all the participating countries were:

- 1. Austria**
- 2. Finland**
- 3. Greece**
- 4. Italy**
- 5. Lithuania**

6. **Poland**
7. **Slovenia**
8. **Sweden**
9. **Ukraine**

It was the second time we had the participation of DG Taxud-EU after the previous successful collaboration we had in the WG meeting in Thessaloniki.

This time, our event was co-funded by the above office and the FISCALIS Programme and was co-organized by the Association of the European Administrative Judges (AEAJ) and the European Commission.

Nine (9) speeches were presented in the field of **direct taxation** law by colleagues, academic and DG Taxud executives. The presented topics were the following:

- a) **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.”
- b) **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”.
- c) **Professor Bartosz Wojciechowski**, judge at the Polish Supreme Administrative Court:
Title of the speech: “Tax avoidance as the problem of the interpretation of law”.
- d) **Ioannis Dimitrakopoulos**, Judge at the Greek Council of State:
Title of the speech: “Fundamental rights and the relationship between criminal and administrative proceedings, in the context of tax evasion, under Greek and European law”.

- e) **Milda Vainiene**, Judge of Vilnius Regional Administrative Court and Member of the Judicial Court of Honour
Title of the speech: “Tax evasion and tax avoidance in the case law of Lithuania”.
- f) **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.
Title of the speech: “Tax avoidance and tax abuse – a practitioner's view.”
- g) **Dr hab. Adam Zalasiński** (second speech)
Title of the speech: “Domestic anti-avoidance provisions in ECJ's case law.
- h) **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
Title of the speech: “Discriminatory taxation of investment results of pension funds and life insurance companies.”
- i) **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
Title of the speech: “Practical guidance to national judges on how to make references for preliminary rulings to the ECJ.”

Aside the scientific part of the meeting, we attended an organized city tour in the old city of Warsaw and we also attended our annual welcome dinner in a traditional restaurant with typical Polish Kitchen.

It was a very successful, interesting and beneficial WG meeting, characterized by the European Commission's participation and we certainly feel richer for attending it.

All the held speeches were at the highest level and very enlightening and informative.

We are also very grateful to the warm hospitality of our Polish colleagues and we should point out the valuable contribution of Prof. Bartosz Wojciechowski, judge at the Polish Supreme Administrative Court, who helped us with the organization of the event.

Lastly, it should be mentioned that we are all very happy to have in our TAXATION WG family a new co-chair, **Mrs. Barbara Wisiak**, an Austrian Judge and also a tax expert, whose contribution, professional experience, exceptional abilities and hard work will be a great asset for the future activities of our WG and also a guarantee for a fruitful and successful outcome.

UPCOMING EVENT - 2017

For the year **2017**, the next Working Group Taxation Law meeting will be held in **Ljubljana – Slovenia**, again with the collaboration of the European Commission and it will be focused on the field of Direct Taxation.

It will take place from Thursday, 5th October 2017 morning until Friday, 6th October 2017 afternoon at the Slovenian Supreme Court.

The official agenda of the event will soon be finalized and will be distributed to the members of the Taxation WG and all the participants.

The main topic of the next WG meeting will be **“Administrative Cooperation in Tax matters”**.

It should be mentioned that there is a strong possibility of co-funding for the upcoming event from the European Commission.

Also it should be noted that **for the year 2018** there is a strong possibility that the TAXATION WG will co-organize with DG TAXUD and FISCALIS programme a big event which will be funded from the DG TAXUD.

Co-chair of the Taxation WG
Eugenia Papadopoulou
Aiste Medeliene
Barbara Wisiak

