

**REPORT OF THE WORKING GROUP TAXATION LAW
OF THE AEAJ
FOR 2015
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Vilnius**

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Activities of the Taxation WG in year 2015

On 8th-9th October, 2015 the annual WG Taxation meeting was held in Thessaloniki, Greece.

27 members of the working group from 10 states (Austria, Bulgaria, Estonia, Finland, Greece, Italy, Lithuania, Poland, Slovenia and Sweden) were present as well as the members of the Board and two representatives of European Commission (DG TAXUD): Ms. Luisa-Alina Tivirsi and Ms. Alina Armenia.

6 topics on direct and indirect taxation law were presented by colleagues, academics and DG TAXUD representatives:

1. **Fiscal State Aids** - A Greek case: The recovery of corporate tax exempt reserves. Sovereign tax policy under scrutiny (speaker, Ms. Maria Papadopoulou, First Instance Administrative Judge). Relevant questionnaire was distributed to the participants in advance.
2. **Access to justice in taxation cases** by Marilena Eirinaki (First Instance Judge, Athens, Greece)
3. **Tax law and human rights** – the arena of conflict by Eugenia Papadopoulou (President at First Instance Court in Kavala). Relevant questionnaire was distributed to the participants in advance.
4. **The right of VAT deduction** by Konstantinos Finokaliotis (Professor at the Law School of Aristotle University of Thessaloniki).
5. **Anti-avoidance measures** by Alina Armenia (DG TAXUD representative).
6. **Study on mobile persons** by Luisa-Alina Tivirsi (DG TAXUD representative).

Company APIS presented database on national case-laws containing EU legislation during the meeting.

The Taxation WG meeting in Thessaloniki was characterized by the DG TAXUD participation which was both interesting and fruitful and opened gates for further cooperation.

Activities for Taxation WG members in year 2016

For the year 2016 the next Working Group Taxation Law meeting will be held in Warsaw – Poland (13th and 14th of October 2016).

Topics that are anticipated to be presented:

- Tax avoidance as the problem of the interpretation of law - Professor Bartosz Wojciechowski, Director of the Center for Theory and Philosophy of Human Rights, Judge of Supreme Administrative Court of Poland;
- Swedish Tax avoidance and the coercive measures that the tax authorities can take against people and companies who are suspected of tax evasion, measures that the administrative courts have to approve of and which can be appealed against – Annika Sandstrom
- Austrian Perspective – Franz Philip
- Tax evasion, European perspective – Professor Philip Baker.
- Capital Market Union (pension funds and life insurance schemes) – DG TAXUD

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