EU Tax Law (January 2016)

Monday, January 11, 2016 (9.00 – 10.30 a.m.): UNIT 1 (EUROPEAN INSTITUTIONS AND SOURCES OF LAW)
  – EUROPEAN INSTITUTIONS: WHO ARE THE KEY PLAYERS IN TAXATION?
  – SOURCES OF EUROPEAN LAW (RELEVANT FOR TAX LAW)
  – ROLE OF THE EUROPEAN COURT OF JUSTICE (ECJ)
  – ACCESS TO THE ECJ
  – PROCEDURE AT THE ECJ


Monday, January 11, 2016 (10.45 – 12.00 a.m.): UNIT 2 (ECJ CASE LAW: DISCRIMINATION OF PERMANENT ESTABLISHMENTS)
  - AVOIR FISCAL
  - SAINT-GOBAIN


Tuesday, January 12, 2016 (9.00 – 10.30 a.m.): UNIT 3 (ECJ CASE LAW: TAXATION OF NON-RESIDENTS)
  - SCHUMACKER
  - WALLENTIN
  - D.
  - SOPORA
  - HERVIS

Tuesday, January 12, 2016 (10.45 – 12.00 a.m.): UNIT 4 (ECJ CASE LAW: WITHHOLDING TAXES)
  - SCORPIO
  - STROJIRNY PROSTEJOV
  - AMURTA
  - COMMISSION VERSUS NETHERLANDS

Wednesday, January 13, 2016 (9.00 – 10.30 a.m.): UNIT 5 (ECJ CASE LAW: INBOUND DIVIDENDS)
  - Lenz
  - MANNINEN
Wednesday, January 13, 2016 (10.45 – 12.00 a.m.): UNTI 6 (ECJ CASE LAW: ABUSE and EXIT TAXES)
- CADBURY SCHWEPPES
- N.
- VERDER LABTEC

Thursday, January 14, 2016 (9.00 – 10.30 a.m.): UNIT 7 (ECJ CASE LAW: LOSS COMPENSATION WITHIN GROUPS OF COMPANIES)
- MARKS & SPENCER
- OY AA
- A OY
- K

Thursday, January 14, 2016 (10.45 – 12.00 a.m.): UNIT 8 (ECJ CASE LAW: THIRD COUNTRY ISSUES)
- LASERTEC
- A.
- RIMBAUD

Friday, January 15, 2016 (9.00 – 10.30 a.m.): UNIT 9 (STATE AID)
- BACKGROUND
- PROHIBITION OF STATE AID UNDER ART 107 TFEU
- ROLE OF THE COMMISSION
- CASE LAW OF THE ECJ
- STATE AID CONTROL SYSTEM UNDER ART 108 TFEU
- PORTUGAL VERSUS COMMISSION
- COMMISSION AND SPAIN VS GIBRALTAR AND UK


Friday, January 15, 2016 (10.45 – 12.00 a.m.): UNIT 10 (FUTURE OF EU TAX LAW)
- PRESSURE FOR HARMONISATION?
- COMMON CONSOLIDATED CORPORATE TAX BASE (CCCTB)
- POSSIBLE EU TAXES
- GENERAL DISCUSSION