

**Date of the Conference:**

Monday 19th April 2010  
From 09h00 until 17h30  
(Lunch not included)

**Place of the Conference:**

University of Luxembourg  
Kirchberg Campus - Salle Paul Feidert  
6 rue Richard Coudenhove-Kalergi  
L-1359 Luxembourg

**Language:**  
English

**Registrations:**

- Free seminar
- **Registrations** by email:  
[fdef-colloques@uni.lu](mailto:fdef-colloques@uni.lu) (Last name, first name, institution)

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International Tax Conference Series of  
the University of Luxembourg

ATOZ Chair for International and  
European Taxation

Double Burdens within  
the European Union

Monday 19th April  
From 09h00 until 17h30  
Campus Kirchberg



# PROGRAM

## **09h00-09h15 Welcome Addresses**

- *André Prüm*, Dean of the Faculty of Law, Economics and Finance, University of Luxembourg
- *Alexander Rust*, University of Luxembourg
- *Alex Sulkowski*, ATOZ

## **09h15-10h20 A Practitioner's View on Double Taxation**

- **Juridical Double Taxation:** *Pedro Fernandez*, Garrigues
- **Economic Double Taxation:** *Oliver Rémacle*, ATOZ
- **Panel Discussion:** *Roland Ismer*, Erlangen University & *Alexander Rust*, University of Luxembourg

## **10h20-10h55 Multilateral treaties and CCCTB**

- *Pasquale Pistone*, Vienna University
- **Panel Discussion:** *Georg Kofler*, Linz University & *Ekkehart Reimer*, Heidelberg University

## **10h55-11h25 Coffee Break**

## **11h25-12h30 Solutions in other Areas of Law**

- **Criminal Law:** *Stefan Braum*, University of Luxembourg
- **Constitutional Law:** *Hanno Kube*, Mainz University
- **Panel Discussion:** *Alexander Rust*, University of Luxembourg & *Ekkehart Reimer*, Heidelberg University

## **12h30-14h00 Lunch**

## **14h00-15h05 Double Taxation and European Law**

- **Jurisprudence of the ECJ:** *Koen Lenaerts*, ECJ
- **Analysis of the Jurisprudence:** *Georg Kofler*, Linz University
- **Panel Discussion:** *Pasquale Pistone*, Vienna University & *Hanno Kube*, Mainz University

## **15h05-15h35 Coffee Break**

## **15h35-16h40 Broader Interpretation of the TFEU**

- **Abolition of Art. 293 EC:** *Herwig Hofmann*, University of Luxembourg
- **New Approaches:** *Alexander Rust*, University of Luxembourg
- **Panel Discussion:** *Koen Lenaerts*, ECJ & *Ekkehart Reimer*, Heidelberg University

## **16h40-17h20 MAP and Arbitration**

- *Roland Ismer*, Erlangen University
- **Panel Discussion:** *Alexander Rust*, University of Luxembourg & *Pasquale Pistone*, Vienna University

## **17h20-17h30 Closing Remarks**

- *Alexander Rust*, University of Luxembourg

Double taxation remains one of the biggest obstacles to cross-border trade. The conference will analyze the reasons for the existence of juridical and economic double taxation and the given solutions for the avoidance of double taxation. Special emphasis is put on the jurisprudence of the European Court of Justice and on possible measures de lege ferenda to improve the situation of the taxpayer.