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The ATOZ Chair of European and International Taxation presents a lecture on:

The Latest Developments in EU Direct Tax Law

By Prof. Dr. Koen Lenaerts

LL.M., MPA, Judge at the ECJ Director of the
Institute for Environmental

Moderated by: Ass. Prof. Dr. Alexander Rust

Friday, 25 November 2011

3.00 pm - 5.30 pm



The Latest Developments in EU Direct Tax Law

Date:

Friday, 25 November 2011 from 3.00 pm to 5.30 pm
(light refreshments will be served)

Location:

Faculty of Law, Economics and Finance
Salle Tavenas
102, avenue Pasteur
L-2310 Luxembourg

Registrations:

- Participation in the seminar is free of charge. However, due to limited seating, pre-registration is required.
- A maximum of 100 registrations will be accepted.
- **Register by email** sent to: fdef-colloques@uni.lu
Please include the registrant's last name, first name and institution in the email.

Further information :

Contact person: Nadja Risch
Phone: +352 46 66 44 6619

The fundamental freedoms guaranteed by the Treaty on the Functioning of the European Union have had an enormous impact on the Member States' direct tax laws. The ECJ has made clear that Member States may not treat similarly-situated residents and non-residents in a different manner unless such different treatment is justified. The same holds true for outbound investments of residents, such that, governments may no longer favor domestic investments over cross-border investments. In compliance with the jurisprudence of the Court of Justice, Member States have had to adapt their rules, inter alia, on thin capitalization, exit taxes, CFC legislation, outbound and inbound dividends, and loss consolidation. Many judgments even concern investments in countries outside the European Union as the free movement of capital also applies to third countries.

The ATOZ Chair is pleased to host Prof. Koen Lenaerts for a discussion of the latest trends in ECJ jurisprudence. Prof. Lenaerts is particularly well placed to discuss such trends as he has been sitting as a Judge for the Court of Justice since 2003 (and was originally appointed to the General Court in 1989). In addition, he is a Professor of European Law at the University of Leuven and a Director of its Institute for European Law. Professor Lenaerts holds both an LL.M. and MPA from Harvard University and a Ph.D. in Law from the University of Leuven. He has been a visiting professor or guest lecturer at prestigious universities around the world and has published a plethora of articles on many areas of European law including European tax. He is also fluent in Dutch, French, English, German and Spanish.