

Aristotle University of Thessaloniki



EU TAX SUMMER SCHOOL

"THE EU INITIATIVES ADDRESSING TAX EVASION AND TAX AVOIDANCE"

Jean Monnet Chair
EU Tax Policy & Administration



Co-funded by the
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The European Law Students' Association
THESSALONIKI



WEBINAR PROGRAM

July 19-22, 2021

Jean Monnet Chair on EU Tax Policy & Administration
ELSA Webinars Academy on European Tax Law
Under the auspices of the Greek Ministry of Finance,
CIEEL and AIESEC Greece



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CENTRE OF INTERNATIONAL
AND EUROPEAN ECONOMIC LAW





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Monday 19.7.2021

- Introduction to the curriculum of the summer school 09.45

Katerina Savvaidou, Assistant Professor of Tax Law of the Aristotle University of Thessaloniki, Chair Holder of the Jean Monnet Chair on EU Tax Policy and Administration and former Secretary General of Public Revenues of Greece

Moderator: Georgia Fountoukidou, PhD Candidate in the Tax Law, Aristotle University of Thessaloniki, Lawyer at the Bar Association of Thessaloniki

- 1st Lecture 10.00 - 11.00

Gerassimos Thomas, Director General Taxation and Customs Union – DG TAXUD

- 2nd Lecture 11.00 - 12.00

The EU tax Directives:

- i. Merger Directive (2009/133/EC)
- ii. Parent –Subsidiary Directive (2011/96/EU)
- iii. Interest and Royalty Directive (2003/49/EC)

Dr. Petros Pantazopoulos, Post-doctoral Researcher, Ass. Lecturer in Tax Law, University of Athens Law School



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- **3rd Lecture 12.00 - 13.00**

Case law of the European Court of Justice regarding the Special Anti-Avoidance Provisions under the EU tax Directives

Katerina Savvaidou, Assistant Professor of Tax Law of the Aristotle University of Thessaloniki, Chair Holder of the Jean Monnet Chair on EU Tax Policy and Administration and former Secretary General of Public Revenues of Greece

- **4th Lecture 15.00 – 16.00**

EU General Anti-Avoidance Mechanisms

Rita De La Feria, Professor of Tax Law at the University of Leeds

- **5th Lecture 16.00 – 16.45**

The interaction between the EU GAAR (article 6 ATAD), the PPT (article 29.9 OECD MC) and domestic GAARs

Ricardo García Antón, Assistant Professor in Tax Law, Tilburg University, Fiscal Institute Tilburg

- **6th Lecture 1645 – 1730**

The Anti-Tax Avoidance Package & Anti Tax Avoidance Directive (2016/1164/EU - ATAD)

Dr. Vasiliki Athanasaki, Post-doctoral Researcher at Aristotle University of Thessaloniki, IKY Scholar, Scientific Associate at the Jean Monnet Chair on EU Tax Policy & Administration



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Tuesday 20.7.2021

- Introduction 10.45

Pavlos Vaenas, Vice President in charge of Seminars and Conferences, ELSA Thessaloniki

Moderator: Georgia Fountoukidou, PhD Candidate in the Tax Law, Aristotle University of Thessaloniki, Lawyer at the Bar Association of Thessaloniki

- 1st Lecture 11.00 - 13.00

Global Tax Governance and the OECD BEPS Project

Irma Mosquera Valderrama, Associate Professor and PhD Dean at Leiden Law School, Leiden University, the Netherlands, and Lead Researcher of the European Research Council ERC Funded Project GLOBTAXGOV

- 2nd Lecture 15.00 - 17.00

The EU Standard of Tax Good Governance and the EU List of non-cooperative tax jurisdictions

Irma Mosquera Valderrama, Associate Professor and PhD Dean at Leiden Law School, Leiden University, the Netherlands, and Lead Researcher of the European Research Council ERC Funded Project GLOBTAXGOV



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Wednesday 21.7.2021

- Introduction 10.45

Silia Papanikolaou, Public Relations National Director of AIESEC in Greece

Moderator: Georgia Fountoukidou, PhD Candidate in the Tax Law, Aristotle University of Thessaloniki, Lawyer at the Bar Association of Thessaloniki

- 1st Lecture 11.00 - 13.00

Case law of the European Court of Justice regarding anti avoidance measures of EU Member States

Ana Paula Dourado, Professor of Tax Law and International and European Tax Law at the University of Lisbon

- 2nd Lecture 15.00 - 16.00

The EU Directive for Dispute Resolution 2017/1852/EU

Dr. Katerina Perrou, Post-doctoral Researcher & Assistant Lecturer in Tax Law, University of Athens Law School, Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue



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- **3rd Lecture 16.00 – 17.00**

Tax Justice and Sustainable Development: What Would Aristotle Say?

Jeffrey Sachs, Director of the Center for Sustainable Development at Columbia University; President of the UN Sustainable Development Solutions Network

- **4th Lecture 1700 – 1730**

The non-discrimination principle in the European tax law (Direct taxation)

Evgenia Papadopoulou, Senior Judge at the administrative Court of Appeal, Vice President of the Association of European Administrative Judges, Representative of the National School of Judiciary to European Judicial Training Network (EJTN) – Sub-Working Group Administrative, Activity Coordinator of EJTN (Sub-Working Group Administrative)



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Thursday 22.7.2021

- Introduction 10.45

Dr. Eftychia Mouameletzi, Attorney-at-law, Bar Association of Thessaloniki, Head of the "State Aid Unit", Research Director at CENTRE OF INTERNATIONAL & EUROPEAN ECONOMIC LAW in Thessaloniki

Moderator: Georgia Fountoukidou, PhD Candidate in the Tax Law, Aristotle University of Thessaloniki, Lawyer at the Bar Association of Thessaloniki

- 1st Lecture 11.00 - 12.00

The use of State Aid Law by the Commission as an anti-avoidance device

Andrés Báez Moreno, Associate Professor of Tax Law at Universidad Carlos III in Madrid (Spain)

- 2nd Lecture 12.00 - 13.00

State Aid and Tax Rulings

Svetislav Kostić Associate Professor, University of Belgrade



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- **3rd Lecture 15.00 – 16.00**

Directive on Administrative Cooperation:

DAC 1: 2011/16/EU

DAC 2: 2014/107/EU

DAC 3: 2015/2376/EU

DAC 4: 2016/881/EU

DAC 5: 2016/2258/EU

DAC 6: 2018/822/EU

Andreas Tsourouflis, Assistant Professor of Tax Law in Kapodistrian University of Athens

- **4rd Lecture 16.00 – 17.00**

Case law of the European Court of Justice regarding the exchange of information

Katerina Savvaidou, Assistant Professor of Tax Law of the Aristotle University of Thessaloniki, Chair Holder of the Jean Monnet Chair on EU Tax Policy and Administration and former Secretary General of Public Revenues of Greece



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