



# Annual Conference on European Direct Taxation Law 2021

- Tax developments in relation to COVID-19
- Digital taxation, Brexit, European Green Deal
- Latest CJEU case law

Online, 5-7 May 2021 (Morning sessions)

**UP  
GRADE**  
YOUR LEGAL  
EXPERTISE

**Taxation  
Law**



## Speakers

**Benoît Dambre**, *Avocat Associé* – Partner, PDGB, Paris

**Tatiana Falcão**, Senior Policy Expert on International Tax and Environmental Taxation, Member of the United Nations Subcommittee on Environmental Taxation, Fellow at the University of Münster

**Timothy Jarvis**, Partner, Squire Patton Boggs, Leeds

**Clive Jie-A-Joen**, Counsel – Transfer Pricing, Simmons & Simmons LLP, Amsterdam

**Paul Leyder**, Partner – Tax, BDO, Luxembourg

**Ioanna Mitroyanni**, Deputy Head of Unit, Company Taxation Initiatives, DG Taxation and Customs Union, European Commission, Brussels

**Robert O'Hare**, Senior Tax Policy Advisor, Squire Patton Boggs, London

**Vania Petrella**, Partner, Cleary Gottlieb Steen & Hamilton LLP, Rome

**Manuel de los Santos Poveda**, Advisor, Centre for Tax Policy and Administration, OECD, Paris

**Tina Schumann**, Vice President Corporate Taxes, Deutsche Lufthansa AG, Frankfurt

**Edoardo Traversa**, Professor of Tax Law, Head of the Institute for European Studies, Université catholique de Louvain; Of Counsel, Arteo, Brussels

**Maarten de Wilde**, Professor of International and European Tax, Erasmus University Rotterdam; Director, PwC, Rotterdam

## Key topics

- Policy update from the European Commission
- DAC 6 implementation and future developments (DAC 7+8)
- Covid-19 related tax measures in Europe
- Impact of Covid-19 on transfer pricing and OECD guidance
- Taxation of the digital economy
- Direct taxation and Brexit
- European Green Deal and tax
- Recent case law of the Court of Justice of the European Union in the area of direct taxation and state aid

Language  
English

Event number  
121R14e

Organiser  
Daniel Gärtner (ERA)



With the support of the Erasmus+ programme of the European Union

# Annual Conference on European Direct Taxation Law 2021

## Wednesday, 5 May 2021

- 09:00 Connecting time
- 09:15 **Opening of the conference**  
*Daniel Gärtner*

### I. UPDATE ON LEGISLATIVE DEVELOPMENTS AND STATE OF PLAY OF IMPLEMENTATION

- 09:30 **Policy update from the European Commission on recent activities in the area of direct taxation**
- The OECD Pillars (Digital taxation and Minimum Effective Tax Rate)
  - Reform of the Code of Conduct
  - EU List: a general overview of the past and key priorities for the future
  - Most recent developments on the DAC
- Ioanna Mitroyanni*
- 10:00 Discussion
- 10:15 Break
- 10:30 **State of play of the DAC 6 implementation and upcoming developments (DAC 7+8)**  
*Vania Petrella*
- 11:15 Discussion
- 11:30 Networking break

### II. RECENT CASE LAW OF THE CJEU

- 12:00 **Recent CJEU direct taxation and state aid case law**
- C-403/19 – *Société Générale*
  - C- 558/19 – *Impresa Pizzarotti*
  - C-245/19 – *État luxembourgeois*
  - C-362/19 P – *FC Barcelona*
  - C-51/19 P and C-64/19 P – *World Duty Free* (Opinion)
- Edoardo Traversa*
- 13:00 Discussion
- 13:15 End of first half-day

## Thursday, 6 May 2021

- 09:00 Connecting time

### III. THE COVID-19 PANDEMIC AND ITS IMPACT ON TAXATION

- 09:15 **Tax developments in different EU Member States as a consequence of the Covid-19 pandemic (panel discussion)**
- Germany – *Tina Schumann*
  - Benelux – *Paul Leyder*
  - France – *Benoît Dambre*
- 10:00 Discussion
- 10:15 Break

### Objective

This online conference will enable tax practitioners to keep up-to-date with the most recent developments in legislation and jurisprudence in the field of direct taxation

### Who should join?

Lawyers in private practice, in-house counsel, tax advisors, national civil servants, judges and prosecutors

### You will learn about...

- the key developments in EU direct taxation law
- the state of play of implementation and development of the DAC
- the recent case law of the CJEU in the area of direct taxation and state aid
- the tax measures taken in different member states in relation to Covid-19
- the impact of Covid-19 on transfer pricing and the related OECD guidance
- the current developments regarding the taxation of the digital economy
- the practical post-Brexit consequences for direct taxation
- the role taxation plays in the European Green Deal

### Interactive online conference

The conference will be hosted on ERA's own online training platform. You will be able to participate actively and interact immediately and directly with our top-quality speakers and other participants. We will make the most of the technical tools available to deliver an intensive, interactive training experience.

### Your contact persons



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Senior Lawyer  
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Eva Healy  
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10:30 **The Covid-19 pandemic and its impact on multinational groups' transfer prices**

*Clive Jie-A-Joen*

11:15 Discussion

11:30 Break

12:00 **The OECD guidance on transfer pricing implications of Covid-19**

- Comparability analysis
- Losses and the allocation of Covid-19 specific costs
- Government assistance programmes
- Advance pricing agreements ('APAs')

*Manuel de los Santos Poveda*

12:45 Discussion

13:00 End of second half-day

## Friday, 7 May 2021

09:00 Connecting time

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### IV. CURRENT AND FUTURE CHALLENGES

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09:15 **The taxation of the digital economy – State of play of the discussion**

- Destination based direct taxation
- Digital levies and tax treaties
- Digital levies and EU law

*Maarten de Wilde*

10:00 Discussion

10:15 Break

10:30 **Post-Brexit implications for direct taxation**

*Timothy Jarvis and Robert O'Hare*

11:15 Discussion

11:30 Break

12:00 **The European Green Deal – The crucial role of taxation in the transition towards greener and more sustainable European growth and the need to align EU taxation systems better with its climate objectives**

*Tatiana Falcão*

12:45 Discussion

13:00 End of conference

### CPD

ERA's programmes meet the standard requirements for recognition as Continuing Professional Development (CPD). This event corresponds to 10 CPD hours.

### Save the date

#### Summer Course on European Tax Law

Online, 5-9 July 2021

Event Number: 121B08e

#### Annual Conference on European VAT Law 2020

Trier/Online, 18-19 November 2021

Event Number: 121R32ef

### What participants said in 2020

"All presentations, topics and speakers were very interesting."

"Very good coverage of political and legal interplay between state aid and tax."

"Great organisation and very good execution of the programme."

"It was an excellent conference."

### e-presentations

Mandatory disclosure of reportable cross-border arrangements

*Jacques Malherbe*

Practical consequences of the DAC 6 rules – What next for tax administrations and taxpayers?

*Vania Petrella*

State aid assessment: impact of the recent GC jurisprudence in cases T-760/15 and T-636/16 (*Starbucks*), T-755/15 and T-759/15 (*Fiat*) and T-778/16 and T-892/16 (*Apple*)

*Hein Vermeulen*

[www.era.int/elearning](http://www.era.int/elearning)

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For programme updates: [www.era.int](http://www.era.int)  
Programme may be subject to amendment



Times indicated are CEST (Central European Summer Time)

# Registration

## Annual Conference on European Direct Taxation Law 2021

Online, 5-7 May 2021 / Event Number: 121R14e



Europäische Rechtsakademie  
Academy of European Law  
Académie de Droit Européen  
Accademia di Diritto Europeo

### Registration

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E-mail: [info@era.int](mailto:info@era.int)

Online registration:  
[www.era.int/?130273&en](http://www.era.int/?130273&en)



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English

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I would like to register for the ERA event mentioned above.

Please update my address (see below)  My address (above) is correct  Please delete my address

**PLEASE USE BLOCK CAPITALS:**

Title	<input type="checkbox"/> Ms	<input type="checkbox"/> Mr	Other	<input type="text"/>
First Name	<input type="text"/>			
Surname	<input type="text"/>			
Organisation	<input type="text"/>			
Position	<input type="text"/>	Tel.	<input type="text"/>	
Department	<input type="text"/>			
E-Mail	<input type="text"/>			
Street	<input type="text"/>			
Postcode/City	<input type="text"/>	Country	<input type="text"/>	

### Registration fee

Fee	Standard	EU & ERA patrons*	Young lawyers & other groups**
Registration by 05/04/2020	€ 693.00 <input type="checkbox"/>	€ 519.75 <input type="checkbox"/>	€ 519.75 <input type="checkbox"/>
Registration after 05/04/2020	€ 770.00 <input type="checkbox"/>	€ 577.50 <input type="checkbox"/>	€ 577.50 <input type="checkbox"/>

#### \* EU and ERA Patrons

- Staff of European Union institutions and agencies;
- Staff of ERA's patrons: all EU Member States (Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden), United Kingdom, the German states, Scotland and the City of Trier

#### \*\* Young lawyers & other groups

- For young lawyers up to 30 years of age (important: the participant must provide a copy or details of his or her passport or identity card on registration);
- Full-time staff of universities or comparable academic institutions;
- Staff of charitable organisations or comparable institutions
- Registration of three or more employees from the same organisation
- If you have a discount voucher code, please click on the option above and enter the code in the Voucher Field when you register.

### Method of payment

- Credit card For registration with credit card payment please go to our website [www.era.int/?130273&en](http://www.era.int/?130273&en)
- Bank transfer I will transfer the registration fee to ERA's account at Deutsche Bundesbank Saarbrücken:  
IBAN: DE145900 00 00 00 58501900 – BIC: MARKDEF1590

**Important! Please state your name and the event number on the bank transfer.**

Different billing address:

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I confirm my registration and accept the general terms and conditions: [www.era.int/legalnotice](http://www.era.int/legalnotice)

Place, Date

Signature