



**EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (EATLP)
CONGRESS 2012
31 May - 2 June 2012, Erasmus University Rotterdam (EUR), Netherlands**

draft PROGRAMME (version 14 April 2012)

Thursday, 31 May 2012

- 12:00 -- 14:00 Meeting Executive Board – NH Atlanta hotel (see city map) – room X
14:00 -- 16:00 Meeting Academic Committee - NH Atlanta hotel (see city map) – room X
14:00 -- 16:00 Meeting Organizing Committees 2013 and 2014 NH Atlanta hotel (see city map) – room Y
15:00 – 16:30 **Congress registration** -- City Hall, Coolingsingel 40, Rotterdam (city map) -- hall A
16:00 – 18:30 Pre-congress event: **EC Tax Review 20th Anniversary Seminar: Fiscal Autonomy in a changing EU**
-- City Hall, Coolingsingel 40 Rotterdam -- hall B
16:00 – 16:30 refreshments
16:30 Key-note speech: Algirdas Šemeta, EU Commissioner TAXUD
moderator panel: Han Kogels, emeritus professor EUR and Secretary General IFA
speakers: Kai A. Konrad, director Max Planck Institut for Tax Law & Public Finance
Kristen Andersson, chairman Tax Policy Group, Business Europe
Jaap de Zwaan, professor of EU law at EUR
Frans Vanistendael, Academic Chairman IBFD
18:30 – 19:30 **Opening reception** – Welcome by congress organizers & Kees van Raad, chairman EATLP Executive Board -- hall C
19:30 – 21:30 **Buffet dinner** -- hall D

Friday, 1 June 2012 – Erasmus University M building - Forumzaal

- 08:30 – 12:00 **Congress registration** & Start of **Doctoral Poster Program**
09:00 – 09:10 **Opening of the Congress** -- Kees van Raad, chairman EATLP Executive Board
09:10 – 09:15 **Congress subject: Taxation of charities**
Introduction -- Peter Essers, chairman EATLP Academic Committee
09:15 – 09:30 **General remarks and introduction congress subject** – Frans Vanistendael
09:30 – 10:15 **Section 1 – The general (non-tax) legal framework for non-profit activities**
09:30 – 10:00 Presentation by Mark Bowler Smith and Huigenia Ostik
10:00 – 10:15 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Mark Bowler Smith and Huigenia Ostik)
10:15 – 10:45 *Coffee break*
10:45 – 11:30 **Section 2 – (part 1) – The income tax status of non-profit entities and non-profit activities**
10:45 – 11:15 Presentation by Fabrizio Amatucci and Giuseppe Zizzo
11:15 – 11.30 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Fabrizio Amatucci and Giuseppe Zizzo)
11:30 – 12:15 **Section 2 (part 2) – The income tax status of investment and business activities supporting such non-profit entities or non-profit activities**
11:30 – 12:00 Presentation by Marcos Pascual and Susana Bokobo
12:00 – 12:15 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Marcos Pascual and Susana Bokobo)
12:15 – 13:45 *Lunch*

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- 13:45 – 14:30 **Section 3 – Deduction of gifts and contributions and other tax incentives in the PIT and CIT for non-profit entities or non-profit activities**
 13:45 – 14:15 Presentation by Katerina Savvaïdou and Heike Jochum
 14:15 – 14:30 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Katerina Savvaïdou and Heike Jochum)
- 14:30 – 15:15 **Section 4 – The application of VAT/GST or turn over taxes on non-profit-entities and non-profit activities**
 14:30 – 15:00 Presentation by Ole Gjems-Onstad and Peter Melz
 15:00 – 15:15 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Ole Gjems-Onstad and Peter Melz)
- 15:15 – 15:45 *Coffee break*
- 15:45 – 16:30 **Section 5 – Inheritance tax, estate and gift taxes and other taxes (ex. wealth tax)**
 15:45 – 16:15 Presentation by Frans Sonneveldt and Rik Deblauwe
 16:15 – 16:30 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Frans Sonneveldt and Rik Deblauwe)
- 16:30 – 17:15 **Section 6 – (1) the impact of EU law and ECJ case law on cross-border non-profit activities and (2) the significance of the European Foundation.**
 16:30 – 16:45 Presentation by Edoardo Traversa
 16:45 – 17:00 Presentation by Sigrid Hemels
 17:00 – 17:15 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Edoardo Traversa and Sigrid Hemels)
- 17.15 – 17.30 **Closing remarks** -- Frans Vanistendael
- 19:00 – 22:00 Dinner party at SS Rotterdam**
 19:00 – 19:30 Boarding 'Nehalennia' (boat) at Boompjes, & trip to the 'SS Rotterdam' (for info see <http://www.ssrotterdam.nl/>)
 19:30 – 22:00 Congress dinner on the 'SS Rotterdam'

Saturday, 2 June 2012 – Erasmus University (EUR) *M building - Forumzaal*

- 09:00 – 10:00 **General Assembly** (EATLP Members, Applicant Members and Special Guests only)
- 10:00 – 10:30 *Coffee break*
- 10:30 – 11:30 **European Academic Tax Thesis Award** - Presentation of Prize Winners
- 11:30 – 13:00 **Manfred-Mössner lecture: Tax Administration versus taxpayer: A new deal?** -- *Maria Teresa Soler Roch*
- 13:00 **Closing** of the congress
- 13:15 – 16:00 *Meeting Academic Committee -- Erasmus University, T building*

The following sponsors have kindly contributed to this Congress:

- O Wolters Kluwer Law & Business, publisher of EC Tax Review**
- O Erasmus School of Law at the Erasmus University Rotterdam**