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, Coolsingel 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, Coolsingel 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
         Krister 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 Savvaidou and Heike Jochum  
14:15 – 14:30 Discussion (discussion panel: Peter Essers (chair), Frans Vanistendael, Katerina Savvaidou 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’

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**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*

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**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