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## **THE GREIT LISBON SUMMER COURSE ON EUROPEAN TAX LAW**

**JUNE 21 – 25, 2010**

**HOST ORGANIZATION: IDEFF [\[www.ideff.pt\]](http://www.ideff.pt), PROF. DR. ANA PAULA DOURADO,  
ADV. LLM JOSÉ ALMEIDA FERNANDES**

### **DESCRIPTION OF THE COURSE**

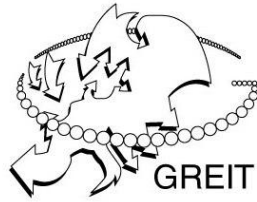
The second edition of “The GREIT<sup>1</sup> Lisbon Summer Course on European Tax Law” will cover general topics of European taxation, as well as selected issues currently on debate at both an academic and practical level.

The course is structured to foster debate among both lecturers and participants from different countries, enabling all participants to enter into a detailed analysis of the recent and pending Court of Justice’s case law and the current tax topics under discussion in the European Union (European Tax Law & Tax Treaties, Transfer Pricing, Procedural Tax Issues, Update on the Direct Tax Directives, Dividends Taxation, Cross-Border Losses, State Aid and Preliminary Referrals to the CJ), as well as on the follow-up and discussion of “The Charter of Basic EU Tax Principles” presented by Frans Vanistendael in the 2009 edition, and participate in the discussion to be held by Peter Wattel and Miguel Poiars Maduro on the “Demand and Supply-Side of the Preliminary Referrals to the Court of Justice”, respectively.

Furthermore, the GREIT Summer Course also comprises the analysis of case studies, where participants can explore the interaction of European Tax Law and their domestic tax systems.

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<sup>1</sup> GREIT is a Group for Research on European and International Taxation founded by Prof. Dr. Cécile Brokelind, Univ. of Lund, Prof. Dr. Ana Paula Dourado, Univ. of Lisbon, Prof. Dr. Pasquale Pistone, Univs. of Salerno/WU Vienna, Prof. Dr. Dennis Weber, Univ. of Amsterdam.



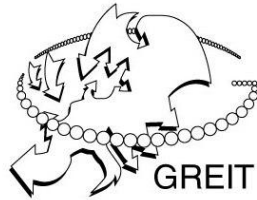
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### LECTURERS

The international panel of lecturers includes distinguished academics and professionals: Prof. Yariv Brauner (Univ. Florida), Prof. Dr. Cécile Brokelind (Univ. Lund), Prof. Dr. Ana Paula Dourado (Univ. Lisboa), Prof. Dr. Joachim Englisch (Univ. Münster), José Almeida Fernandes (Adv. LLM Leiden/MLGTS), Prof. Dr. Georg Kofler (Univ. Linz), Prof. Dr. Raymond Luja (Univ. Maastricht), Prof. Dr. Miguel Poiães Maduro (European University Institute, Florence), Prof. Dr. Pasquale Pistone (Univ. Salerno/WU Vienna), Prof. Dr. Alexander Rust (Univ. Luxembourg), Prof. Dr. Daniel Sarmiento Ramirez-Escudero (Univ. Complutense of Madrid/Court of Justice), Rita Szudoczky (Adv. LLM Leiden), Prof. Dr. Frans Vanistendael (Univ. Leuven), Prof. Dr. Peter Wattel (Univ. Amsterdam) and Prof. Dr. Dennis Weber (Univ. Amsterdam).

### COURSE SCHEDULE

- JUNE 20 (Sunday) > **Welcome Reception** (18:00/20:00)
  
- JUNE 21 (Monday) > **The Charter of Basic EU Tax Principles**  
  
Prof. Dr. Frans Vanistendael, Prof. Dr. Ana Paula Dourado,  
Prof. Dr. Pasquale Pistone  
  
**Introduction to European Direct Tax Law**  
  
Prof. Dr. Georg Kofler
  
- JUNE 22 (Tuesday) > **European Tax Law & Tax Treaties**  
  
Prof. Dr. Pasquale Pistone, Prof. Dr. Georg Kofler  
  
**Transfer Pricing & European Tax Law**  
  
Prof. Yariv Brauner, Adv. LLM José Almeida Fernandes



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- **JUNE 23 (Wednesday) > European Tax Law & Procedural Tax Issues**

Prof. Dr. Daniel Sarmiento Ramirez-Escudero

### **The Direct Tax Directives**

Prof. Dr. Cécile Brokelind, Adv. LL.M. Rita Szudoczky

- **JUNE 24 (Thursday) > Selected Direct Tax Issues: Dividends & Cross-Border Losses**

Prof. Dr. Alexander Rust, Prof. Dr. Joachim Englisch

### **State Aid & European Tax Law**

Prof. Dr. Raymond Luja, Prof. Dr. Dennis Weber

- **JUNE 25 (Friday) > Recent & Pending CJ Cases**

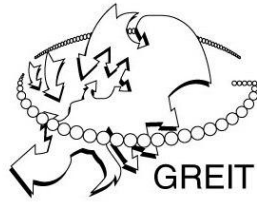
Prof. Dr. Ana Paula Dourado, Prof. Dr. Dennis Weber

### **Demand and Supply-Side of the Preliminary Referrals to the Court of Justice**

Prof. Dr. Peter Wattel, Prof. Dr. Miguel Poiares Maduro

### **WHO SHOULD ATTEND?**

- Lawyers (both In-House and Private Practice)
- Tax Advisors & Consultants
- Auditors & Chartered Accountants
- European Tax Law post-graduate & masters students
- PhD candidates
- European Tax Law Students

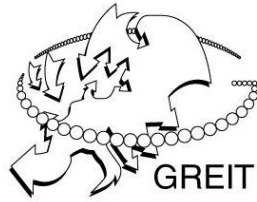


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### AVAILABLE SEATS & COURSE FEE

The number of available seats for the GREIT Lisbon Summer Course on European Tax Law is limited to enhance the in-depth analysis of the topics and discussion.

- The course fee is EUR 1500, including reading materials. *Early bird discount of EUR 250 is applicable for registration and payment received before May 15, 2010 and hence the participants course fee will be EUR 1250.*
- Special reduced fee of EUR 1250 for young participants (lawyers, consultants, auditors, tax authorities officials, and academics) up to 30 years of age is available. Prospective participants under such a reduced fee must provide a copy or details of his or her passport or identity card upon registration.
- Special reduced fee of EUR 1000 for current masters, post-graduate and degree students up to 30 years of age is available upon presentation of proof of fulfilment of eligibility criteria and a reasoned request sustaining motive for admission benefiting from such a reduced fee. The Summer Course organisation reserves the right to request additional information for determining eligibility and to confirm registration for the Summer Course benefiting from the special reduced fee. The deadline to apply to the GREIT Lisbon Summer Course benefiting from the special reduced fee is May 15, 2010.
- PhD candidates and other current post-graduate academic researchers might apply for a special waiver of participation fee, provided the reasons for such a request and the relevance of the GREIT Lisbon Summer Course topics for their research work is duly explained. PhD candidates and post-graduate academic researchers are invited to submit abstracts for oral and poster presentations, since the Summer Course provides a vibrant opportunity to discuss with interested participants the issues of their thesis, exchanging their views with internationally recognised academics and professionals and other experts.



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- Law firms, accountancy & consulting firms, corporations, academic institutions and other entities might elect to acquire a general EUR 1500 course fee, which allows one person *per* day to attend to the Summer Course sessions as a participant. The person attending the Summer Course under this general course fee might be different from day to day, provided the relevant entity submits his/her identification in advance to the Summer Course organisation. If an entity acquires two or more course fees, the general course fee shall be reduced to EUR 1250 for each Summer Course participant enrolled.
- Our cancellation policy is the following: (i) if cancellation is requested more than one month before the beginning of the course, the registered participant will receive the a full refund of the course fee minus EUR 250 cancellation fee; (ii) if cancellation is requested within one month, the registered participant is not entitled to a refund, but the registered person that is not able to attend the summer course might send another person in his/her place.

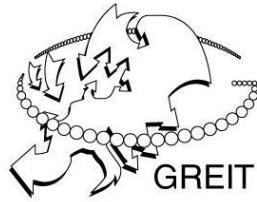
### **LOCATION & TEACHING HOURS**

All courses will be held at the Lisbon Law School – University of Lisbon, at Faculdade de Direito da Universidade de Lisboa, Alameda da Universidade, 1649-014 Lisboa.

Daily teaching hours: 9.00-12.30 & 14.00-17.30.

### **TRANSPORTATION & ACCOMMODATION**

Transportation and accommodation (board and lodging) for all courses is not provided by the organizers of the GREIT Lisbon Summer Course. However, a special reduced week rate is available at the main hotel of the GREIT Lisbon Summer Course, Hotel Villa Rica,



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where the lecturers of the Course will also be staying and very close from the venue of the course (*i.e.*, within walking distance). Under such a special reduced week rate, GREIT Lisbon Summer Course participants are able to book a hotel room at Hotel Villa Rica<sup>2</sup> for the course week (arrival on June 20 and departure on June 26) for EUR 432 (single room) or EUR 492 (double room). Our Summer Course participants are also entitled to reduced fees in several other nearby hotels in Lisbon (ranging from EUR 38 to EUR 90/single room) provided reference is made upon the reservation as GREIT Lisbon Summer Course participants. Also, participants will receive a directory together with your confirmation of enrollment.

### **SOCIAL PROGRAMME**

The GREIT Summer Course offers an exciting and varied social programme, which will enable participants to explore the city of Lisbon. Further information to be provided.

### **REGISTRATION, CONTACT & INFORMATION**

For registration, contact and further information, please send a message to [greit.lisbon.summer.course@gmail.com](mailto:greit.lisbon.summer.course@gmail.com) . The available seats for the GREIT Lisbon Summer Course on European Tax Law are limited and hence early registration is therefore recommended.

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<sup>2</sup> Hotel Villa Rica (<http://www.hotelvillaricalisboa.com/> ) is a 4 star hotel in the center of Lisbon and the special reduced week rate comes with breakfast included, free internet access and access to the hotel's pool and sauna.