

Date of the Conference:

Wednesday 24 November 2010

From 09h00 until 17h35

Place of the Conference:

Hilton Luxembourg Hotel

12 Rue Jean Engling

L-1466 Luxembourg

Language:

English

Registrations:

by email at fdef-colloques@uni.lu (Last name, first name, institution)

Please indicate your (Young) IFA membership

Registrations fees:

- 250 € for Young IFA Members
- 350 € for IFA Members and University staff
- 400 € normal registration fee

Registration includes lunch, refreshments, and a conference book which will be sent to you directly after publication.

Payment has to be done prior to the Conference on the following bank account of the University of Luxembourg

* Bank: Banque et Caisse d'Epargne de l'Etat

* Bank account number: LU36 0019 2355 9899 3000

* Bic code: BCEELULL

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Name, surname, F2R-DRO-PAU-10ATOZ

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International Tax Conference Series of the
University of Luxembourg

ATOZ Chair for International and
European Taxation

in cooperation with the

International Fiscal Association

Exchange of Information and Bank Secrecy

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From 09h00 until 17h35



PROGRAM

09h00-09h10 Welcome Addresses

- *Jean-Pierre Winandy*, President IFA
- *André Prüm*, Dean of the Faculty of Law, Economics and Finance, University of Luxembourg

09h10-09h30 Keynote Speech

- *Alain Steichen*, Bonn/Schmitt/Steichen

09h30-10h40 EU: Developments and proposed changes

- *Jens Schröder*, European Commission
- *Klaus Dieter Drüen*, University of Düsseldorf

10h40-11h10 Coffee Break

11h10-12h20 Current Developments at the OECD

Moderator: *Eric Fort*, Arendt & Medernach

- *OECD representative*
- *Philippe Malherbe*, Liederkerke

12h20-14h00 Lunch

14h00-15h10 Case Study France / Germany / Switzerland

Moderator: *Pasquale Pistone*, WU Vienna University of Economics and Business

- *Franck Le Mentec*, Cotty, Vivant, Marchisio & Lauzeral, Paris
- *Ernst Czakert*, Bundesfinanzministerium Berlin
- *Representative Eidgenossenschaftliche Steuerverwaltung Bern*
- **Panel discussion**

15h10-15h40 Coffee Break

15h40-17h10 Data Protection as a Fundamental Right

- **The scope of informational self-determination in Germany and Luxembourg:** *Alexander Rust*, ATOZ chair, University of Luxembourg
- **Legal protection against the transfer of information (Swiss example):** *Oliver Untersander*, Tappolet & Partner, Zürich
- **Legal protection against the transfer of information (Luxembourg)** *Jean-Pierre Winandy*, Loyens & Loeff

17h10-17h30 Perspective for Luxembourg

- *Jean-Jacques Rommes*, ABBL

17h20-17h30 Closing Remarks

During the last years governments have tightened the rules on exchange of information. Bank secrecy can no longer justify the denial of information. Governments hope to increase tax revenues and achieve more transparency and tax fairness. On the other hand the administrative burden within the EU is rising and the capital flight to non-EU countries is accelerating. The conference illustrates the latest developments on the level of the OECD and the EU and tries to find a balance between equal treatment of taxpayers and the need to protect the personal data of the taxpayer.