



UNIVERSITÉ DU LUXEMBOURG
FACULTÉ DE DROIT, D'ÉCONOMIE ET DE FINANCE

The Settlement of Tax Disputes under International Law

Conference organised by the Research Unit in Law, University of Luxembourg

Abstract

The conference will examine the settlement of tax disputes under international law, with the aim of analysing taxation issues through the lens of international law and its dispute settlement procedures.

The interaction between taxation and investor rights as protected under international investment agreements will be explored. Taxation measures are often sought to be excluded from the scope of such agreements. But taxation can affect investor rights, when its effect is tantamount to expropriation, or when it imposes disproportionate or discriminatory burden on foreign investors.

The relationship between tax law and international human rights law will also be considered. States' imposition of taxes must be exercised in accordance with human rights principles. These limits will be examined by reference, in particular, to the jurisprudence the European Court of Justice and the European Court of Human Rights.

The conference will also discuss the dispute settlement mechanisms in double taxation agreements and their relationships with other forms on international dispute settlement.

The conference will bring together academics and practitioners from tax and international law backgrounds. The final session will be devoted to the work of junior scholars.

Thursday 12 November &
Friday 13 November 2015

Location
Cité Judiciaire
BC bâtiment commun, room 1.38/39
Plateau du St. Esprit
L-2080 Luxembourg

Language
English

Registration
- Free conference
- Registration through Eventbrite:
<https://www.eventbrite.fr/e/the-settlement-of-tax-disputes-under-international-law-registration-19037291050>
- Maximum number of attendees: 100
- Lunch is planned for registered participants

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Supported by the Fonds National de la Recherche,
Luxembourg (9835360)

Programme

Thursday 12 November 2015

9.00-9.30 Registration

9.30-9.45 *Opening statement* Prof. Stefan Braum (Dean, Faculty of Law, Economics and Finance, University of Luxembourg)

Introduction Prof. Matthew Happold (University of Luxembourg)

9.45-13.00

Taxation and international investment law

Coverage of taxation disputes in international investment agreement, Dr N. Jansen Calamita (British Institute of International & Comparative Law and University of Birmingham)

Taxation under the Energy Charter Treaty, Prof. Matthew Happold (University of Luxembourg)

Issues concerning taxation in EU investment agreements, Dr Luca Pantaleo (T.M.C. Asser Instituut)

Taxation as a jurisdictional issue in investor-state arbitration, Dr Abba Kolo (CEPMLP, University of Dundee and British University in Dubai)

How changes in tax law can affect foreign investors' rights, Dr Sébastien Manciaux (Université de Bourgogne)

Taxation as Expropriation, Epaminontas E. Triantafiliou (Quinn Emanuel)

13.00-14.00 Lunch

14.00-17.00

Taxation and human rights

The case law of the European Court of Human Rights in matters involving taxation, Prof. Mads Andenas (University of Oslo)

Human rights, taxation and the European Union, Dr Paschalis Paschalidis (European Court of Justice)

The influence of international cooperation on the shaping of domestic tax policies and law', Prof. Frans Vanistendael (KU Leuven)

Tax Disputes, Due Process and Legitimacy, Prof. Sol Picciotto (University of Lancaster)

Friday 13 November 2015

9.30-12.30

The resolution of disputes under DTAs

The resolution of inter-State tax disputes through arbitration, Prof. Ilias Bantekas (Brunel University)

Resolving tax disputes through dispute settlement procedures other than arbitration, Prof. Kees van Raad (University of Leiden)

The Need for a Multi-Faceted and Multilateral Approach to Tax Treaty Disputes, Dr Arno Gildemeister (Science Po, Paris)

Double taxation within the European Union: open questions and remaining challenges, Prof. Alexander Rust (Vienna University of Economics and Business)

Luxembourg recent practice in taxation disputes, Judge Serge Schroeder (Luxembourg Administrative Court)

12.30-13.30 Lunch

13.30-16.00

Early-career researchers' roundtable

Taxation as indirect expropriation under bilateral investment treaties, Ege Berber Villeneuve (Vienna University of Economics and Business)

Causation, Expropriation and Taxation, Martin Andrew Jarrett (University of Mannheim)

Mutual agreement procedures and arbitration: a development perspective, Dr Ajay Kumar (Manchester Metropolitan University)

Tax disputes under tax treaties and bilateral investment treaties; a comparative view, Rav Pratap Singh (University of Cambridge)

The application of international investment treaties to offshore tax transactions, Dr Alisher Umirdinov (Nagoya University)