



State Aid for Tax Measures

2-day intensive training
on the concept of State aid for tax measures,
regulations applicable for the fiscal sector
and relevant case law

20-21 November 2017 | Brussels

Academic Director & Chair



Phedon Nicolaides

Professor at the College of Europe in Bruges and the Maastricht University, and Academic Director at lexion training

Speakers

Pierpaolo Rossi

Senior Legal Expert, Competition and Mergers Team, Legal Service, European Commission, Brussels

Massimo Merola

Professor of Law, College of Europe, Bruges; Senior Partner, Bonelli Erede Pappalardo, Brussels

Andreas von Bonin

Partner, Antitrust, Competition and Trade, Freshfields Bruckhaus Deringer LLP, Brussels;

Alfonso Lamadrid de Pablo

Principal Associate, Garrigues, Brussels

Péter Staviczky

State Aid Attaché, Permanent Representation of Hungary to the EU, Brussels, Belgium

Andrew Thomson

Sullivan & Cromwell, London

Day 1:

- Fundamental Principles and Application of State aid rules to fiscal measures
- Review of Business Tax Measures: Aspects relating to International Taxation
- Corporate Taxation and Material Selectivity
- Transfer Pricing and the Arm's Length Principle
- Case Studies:
 - The Fiat Luxembourg Tax Ruling
 - Spanish Good Will (World Duty Free) & Tax Lease Cases
 - Apple

Day 2:

- Product-specific and Environmental Taxes:
- Environmental taxes and the Dutch Interest NOx case and British Aggregates cases
- Parafiscal levies and turnover taxes
- Procedures & Best Practice - Application of State aid rules to tax measures in Hungary

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General Information

Overview

State aid in the form of tax measures and exemptions differs from classical subsidies-based aid. In the absence of explicit State aid regulation for fiscal measures, general State aid rules and principles apply, in accordance with relevant case law. As the Commission's practice and the Courts' jurisprudence are in constant evolution, the assessment of potential State aid constitutes a peculiar challenge for practitioners dealing with the design and implementation of fiscal policies.

Our two-day intensive training on State aid in the form of tax measures combines the presentation of rules and principles applying to direct taxation with an assessment of the compatibility of fiscal aid with the internal market, and with an in-depth analysis of most significant cases and Commission decisions.

Methodology

The participants will be actively involved in the training. The sessions will combine presentations, case studies and discussion on practical problems. You will have ample opportunities to present your own problematic issues and discuss them with the speakers and participants from other Member States.

Just send to us your cases and questions in advance! We will forward them to our speakers, who will include your issues in the programme and answer them during the training. All information concerning such problems and cases will be treated confidentially.



Who should participate?

- Experts from the State Aid Monitoring Offices
- Public officials involved in design and implementation of tax measures:
 - Ministries for Finance
 - National and regional fiscal and tax authorities
 - Regional governments
- Fiscal and legal experts from the National Banks
- Lawyers and consultants specialized in public affairs

Your benefits

- ✓ Learn about the rules and principles applying to direct taxation while assessing the compatibility of fiscal aid with the internal market
- ✓ Get a detailed overview of the most important Commission decisions on State aid and taxes
- ✓ Acquire in-depth knowledge on relevant case law in this regard
- ✓ Analyse your problems and discuss your individual questions with acknowledged experts

Participants will receive extensive materials

- ✓ All presentations shown during the training (inclusive online access to all presentations after the training)
- ✓ Confirmations of participation
- ✓ Selection of corresponding journals published by Lexxion

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Programme Day 1

09:00 Welcome note by Lexxion and chair; Introduction of participants

Phedon Nicolaides, College of Europe Bruges, Maastricht University, and lexxion training Academic Director

Fundamental principles

09:15 **Application of State Aid Rules**

- Introduction
- Article 107(1) TFEU and Tax Measures

Phedon Nicolaides

10:45 Coffee Break

11:15 **State Aid Review of Business Tax Measures: Aspects relating to International Taxation**

Pierpaolo Rossi, Senior Legal Expert, Competition and Mergers Team, Legal Service, European Commission

12:15 Lunch

Corporate taxation

13:15 **Transfer Pricing & the Arm's Length Principle**

- Advance Pricing Agreements
- Application to the Cases of Fiat, Amazon and Starbucks

Andrew Thomson, Sullivan & Cromwell, London

13:45 **Case study on the Fiat Luxembourg Tax Ruling**

Andrew Thomson



14:30 Coffee Break

14:45 **Case Study: Transfer Pricing in Action – Apple Case**

Andreas von Bonin, Partner, Antitrust, Competition and Trade, Freshfields Bruckhaus Deringer LLP, Brussels

16:15 **Exceptions with General Application? The Spanish Goodwill and Tax Lease Cases**

*Alfonso Lamadrid de Pablo
Principal Associate, Garrigues, Brussels*

17:00 Q&A and Summary of Day 1

17:30 End of Day 1

Participant of previous State Aid for Tax Measures Seminar

“Very useful and well-structured. An interesting variety of topics was covered. Definitely recommended.”

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Programme Day 2

Product-specific and Regional Taxes

09:00 **Parafiscal Levies and Turnover Taxes**

Phedon Nicolaidis

10:00 Coffee Break

10:30 **Environmental Taxes and the Dutch NOx and British Aggregates Cases**

*Péter Staviczky, Attaché for State Aid,
Hungarian Permanent Representation,
Brussels*

12:00 Lunch

Procedures

13:00 **Best Practice: Application of State Aid to Tax Measures in Hungary**

- General concepts
- Roles of SAMO
- Hungarian tax measures in historical context
- Regional tax measures

*Péter Staviczky, Attaché for State Aid,
Hungarian Permanent Representation,
Brussels*

14:30 **Charges by Sub-national Authorities and Entities: The Cases of Italian Regions and German Airports**

*Massimo Merola, Professor of Law, College
of Europe, Bruges; Senior Partner, Bonelli
Erede Pappalardo, Brussels*

15:45 Coffee Break

**Participant of State Aid for Tax
Measures, 26-27 October 2015**

*“Lessons learned. I’ll use the knowledge in
practice.”*



Problem Solving

16:00 **Problem-solving session**

Interactive session on best practices where you will have the opportunity to present your cases and questions and discuss them with our experts and on the participants.

Phedon Nicolaidis

16:45 End of the Training
Distribution of Certificates

*Programme may be subject to change

**Just send us your cases and questions in
advance!**

We will forward them to our speakers, who will include your issues in the programme and answer them during the workshop. All information concerning your questions and cases will be treated confidentially. As the number of participants is limited, participants will benefit from a maximum of exchange and discussion of their individual questions.

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Experts

CHAIR

Phedon Nicolaides

Professor at the College of Europe in Bruges and the Maastricht University, and Academic Director at lexXion training

Dr. Nicolaides has been educated in the United States, the Netherlands and the United Kingdom and has a PhD in economics and a PhD in law. He has acted as consultant to a number of public authorities in various EU Member States and to international institutions and organisations such as the European Commission, the European Investment Fund, the European Economic and Social Committee, the OECD and the UN. He has published extensively on competition policy, State aid, and policy implementation. During the past 15 years, he has carried out training activities on State aid in most EU Member States.

SPEAKERS

Andrew Thomson

Sullivan & Cromwell, London

Andrew Thomson is European Counsel in Sullivan & Cromwell's London office advising on general U.K. corporate tax matters. He joined Sullivan & Cromwell in 2011. He has advised on the tax aspects of M&A, redomiciliation, capital markets, banking, securitisation, project finance, structured products and real estate transactions. He also advises on value added tax. Mr. Thomson has published articles on topics including the European Commission's proposal for a financial transaction tax and U.K. taxation of regulatory capital instruments.

Massimo Merola

Professor of Law, College of Europe, Bruges; Senior Partner, Bonelli Erede Pappalardo, Brussels

Massimo Merola is the managing partner responsible for the Brussels Office of Bonelli Erede Pappalardo and is the scientific director of the firm's European Law and Antitrust group, where he oversees a broad regulatory practice specializing in EU law and competition law. In the field of competition law, he is mainly recognised as one of the leading experts in State aid law. In the broader context of EU law other than competition law, his focuses on Customs law, regulation of network industries, internal market rules, EU funding, etc.. He has a long and extensive experience as a litigator before the EU Courts. In conjunction with his active legal practice, Massimo Merola is a professor since more than twenty years at the College of Europe, Bruges, where he (i) teaches an obligatory course in State aid and public undertakings, and (ii) chairs the Global Competition Law Centre, the research centre on Competition Law of the College of Europe. As a renowned practitioner and scholar, Massimo is a regular speaker at European conferences and seminars on Competition and State aid and the author of more than fifty scientific publications.

Alfonso Lamadrid de Pablo

Principal Associate, Garrigues, Brussels

Alfonso Lamadrid is a Principal Associate at the EU and Competition Law Department of Garrigues (Brussels). He holds LL.M degrees from the College of Europe (Bruges) and Harvard Law School, and obtained his Law degree with a specialization in EU Law (Valedictorian) from San Pablo CEU University. Alfonso has extensive experience in relation to the application of all areas of EU competition law in a wide array of sectors, notably technology, finance, sports, food, energy and telecommunications. He is acting/has acted on behalf of clients in dozens of cases before EU Courts, many of these in the field of State aid. Alfonso has published extensively on international and EU State aid and competition law matters and is regularly invited to lecture and participate in conferences. He is a Visiting Professor at the Brussels School of Competition, the co-Director of the annual EU & Spanish Competition Law Course at the IEB (Madrid) and the editor of the legal blog www.chillingcompetition.com Alfonso is ranked by Chambers&Partners as a leading lawyer for EU Competition/ Belgium (only "associate to watch") and Competition/Spain ("star associate").

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Experts

Pierpaolo Rossi

*Senior Legal Expert, Competition and Mergers Team,
Legal Service, European Commission*

Pierpaolo Rossi is Senior Legal Expert and works at the Competition and Mergers Team of the European Commission's Legal Service. Pierpaolo is an attorney and certified accountant in Italy. He completed his undergraduate studies at the Universities of Rome and Pavia with degrees in economics and law. He further obtained his LL.M. at NYU where he graduated from the International Tax Program. Pierpaolo has a vast and lasting professional experience in public administration. After graduating top of his class from Guardia di Finanza Academy in Italy, he directed several Guardia's outfield offices. He later worked at Guardia's Headquarters in Rome in the Office of the Chief of Staff being responsible for international tax cooperation. In 1995, he took office at the European Commission where he was Case Officer and Legal Counsel for Judicial Cooperation at the Antifraud Office, and Case Handler at the Competition Directorate where he dealt with fiscal aid measures. Since 2008, Pierpaolo joined the Commission's Legal Service, Agricultural Law Team. He is lecturer and teacher of EU taxation at various graduate programs in Italy, France, Portugal and Switzerland. He authored a number of publications in the field of taxation and EU law.

Péter Staviczky

*State Aid Attaché, Permanent Representation of Hungary to
the EU, Brussels, Belgium*

Studied law at the Pázmány Péter Catholic University Faculty of Law (1996-2001) and Comparative Law at the International Faculty of the University Robert Schuman Strasbourg (1999-2002). He did a banking-lawyer postgraduate training (2000-2002) and took part in the common European specialist course of the Ministry of Foreign Affairs and the French École National d'Administration in spring 2002. He has been working at the State Aid Monitoring Office in Budapest since 2001. In 2007, he was appointed as head of the unit. He is a regular speaker at the seminars on State aid. Since January 2011 he is the attaché responsible for State aid at the Permanent Representation of Hungary to the EU in Brussels.

Andreas von Bonin

*Partner, Antitrust, Competition and Trade, Freshfields
Bruckhaus Deringer LLP, Brussels*

Andreas has spent over 10 years developing his practice in Brussels. He is focusing on EU and international competition law spanning merger control and joint venture cases, antitrust compliance and investigations of anti-competitive behaviour, as well as competition litigation before the EU Courts. Andreas also specialises in EU State aid and regulatory procedures, including in the context of privatisations and most recently in respect of the European Commission's focus on State aid breaches through Member States' tax measures. Additionally, Andreas oversees Freshfields' EU regulatory and public affairs practice, advising clients at the interface of law, politics and business.

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Registration

Venue

Management Center Europe
Rue de l'Aqueduc 118, 1050 Ixelles, Brussels, Belgium
<http://www.mce-ama.com/>

Participation fee

- YES, I would like to participate for the reduced fee for public authorities **EUR 1090,00** (excl. VAT).
- YES, I would like to participate for the regular fee of **EUR 1590,00** (excl. VAT).
- YES, I am European State Aid Law Quarterly - EStAL-subscriber (10% discount if applicable).

The Belgian VAT of 21% will be added where applicable.

The participation fees include the workshop material, drinks and snacks during the breaks and lunch.

Newsletter subscription

- Please send me information about State Aid issues for free. I may unsubscribe from this service any time.

Cancellations

Cancellations should be made in writing per post or fax. Please note that the full fee will be charged for cancellations received after 6 November 2017 (included illness or impediment which prevents her or him from fulfilling her or his duties). Nomination of a substitute remains possible. A cancellation arising by reason of too small a number of participants is effected no later than two weeks prior to the seminar. In this case the participation fee will be refunded. A requirement for reimbursement of travel and accommodation expenses as well as loss of working hours is not possible, unless such costs result from wantonly negligent or deliberate behaviour on the part of the organiser. For more detailed information, scope and conduct of contract as well as cancellation policy, please check the Terms & Conditions on our website.

Please register with:



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Upcoming events

State Aid for Transport Services and Infrastructure | 19-20 September 2017 | Brussels

On all levels of public administration concerned with the transport investment and funding of public transportation these questions arise: Is State aid involved? Is the compatibility of the public measures with European law ensured? Avoiding unlawful State aid is crucial for the successful and sustainable provision of transport services to all European citizens.

Essentials of State Aid Law and Procedures | 9-10 October 2017 | Berlin

The training covers all topics that you need for the start in the State aid field. Our experts will give you an overview on: Structure of the system of State aid control and obligations of all parties involved; Concept of State aid and its application in the practice; *De minimis* aid and State aid exemptions and many more topics.