



INSTITUT FÜR  
FINANZ- UND  
STEUERRECHT



UNIVERSITÄT  
HEIDELBERG  
ZUKUNFT  
SEIT 1386

Professor Stephen B. Cohen, J.D. (Yale)  
President of the Cúria Dr. Péter Darák  
Dr. Carla Di Pietro  
Professor Yoseph M. Edrey

Professor Dr. Marco Greggì  
Dr. Gábor Kecső  
Professor Dr. Hanno Kube, LL.M. (Cornell)  
Professor Dr. Ekkehart Reimer

## 8th Joint Seminar

### State Aid Rules as Limits for Tax Legislators and Tax Administrations

Heidelberg, 1-3 May 2016

#### Sunday, May 1, 2016

- 17:30 Meet and Greet, Juristische Fakultät, Lautenschläger-Hörsaal
- 18:30 Keynote Lecture: Stephen B. Cohen (Georgetown University):  
**The EU State Aid Doctrine: The View from Washington, D.C.**

#### Monday, May 2, 2016

- 09:00 Opening: Ekkehart Reimer
- 09:10 **Preferential tax legislation for specific sectors of business**, Anna Breu (HD)
- 09:30 **Preferential tax legislation for inbound investors**, Bence Kálmán (Hun)
- 09:50 **Preferential tax legislation for outbound investments**, Ole Dohrmann (HD)
- 10:10 Discussion of presentations
- 10:30 **Break**
- 10:45 **Low-tax territories within a EU Member State**, Carla Schön (HD)
- 11:05 **Preferential tax rulings**, Katalin Kuslits (Hun)
- 11:25 Discussion of presentations
- 11:45 **Break**
- 12:00 **Do national constitutions restrict preferential tax regimes?**, Alex Stillie (HD)
- 12:20 **Forms and Fora for "good conduct" in tax competition within the EU**,  
Meruyert Assilova (FE)
- 12.40 Discussion of presentations
- 13.00 **Lunch break** (Saigon Sonne, Hauptstr. 170-172, 69117 Heidelberg)
- 14.30 **Moot Court**

1	<b>Advocate General</b>	Martin de Wall (HD)	4	<b>PP B.V.</b>	Flóra Garamvári (Hun)
		Xeniya Yeroshenko (FE)			Anna Breu (HD)
		Robin Collenburg (tutor)			Gábor Kecső (tutor, Hun)
2	<b>Highland</b>	Eugenio Toschetti (FE)	5	<b>Brainium</b>	Katalin Kuslits (Hun)
		Bence Kálmán (Hun)			Claudio Gordon (HD)
		Francesca Amaddeo (tutor)			Domitilla Ragni (HD/Roma)
3	<b>Commission</b>	Sofia Orlando (FE)			N.N. (tutor)
		Carla Schön (HD)	6	<b>ECJ</b>	Péter Darák
		Robin Collenburg (tutor)			Marco Greggì / Carla De Pietro
					Hanno Kube

16:00 **Break**

19:00 **Dinner** (at the venue)

**Tuesday, May 3, 2016**

09:10 **The WTO: Sources of Law, Institutions, Remedies (not tax-specific)**,  
Mayaan Fridberg (FE/Haifa)

09:30 **The DISC case**, N.N. (FE)

09:50 **The FSC case**, Andjela Milutinovic (HD)

10:10 **The ETI case**, Vincenzo Riso (FE)

10:30 Break

10:50 Discussion of presentations

11:20 **OECD attempts to combat unfair tax competition**, Regina Pszilosz (Hun)

11:40 **Ways and Means to Realize Action Items 1-14 of the BEPS Action Plan**,  
Mayaan Saar (FE/Haifa)

12:00 Discussion of presentations

12:30 **Lunch break** (Palais Prinz Carl - "Deine Kantine" basement, Kornmarkt 1, 69117 HD)

14:30 **MIPSAT Negotiations**

<b>Republic of Tongolia</b>	Yannick Caballero Cuevas (HD)
	Dalma Turza (Hun)
	Francesca Amaddeo (tutor)
<b>State of Notoria</b>	Kitti Vizler (Hun)
	Sara Borile (FE)
	Leonhard Kornwachs (tutor)
<b>USA</b>	Jonathan Seebach (HD)
	Saar / Fridberg (FE/Haifa)
	Marco Greggi (tutor)
<b>EU</b>	Julia Wernet (HD)
	Regina Pszilosz (Hun)
	Robert Stendel (tutor)
<b>OECD Secretariat (Chair)</b>	Ekkehart Reimer
	Stephen B. Cohen
	Yossi Edrey
	Gábor Kecő

16:00 **Break**

19:00 **Dinner** (Gasthaus „Zum Roten Ochsen“, Hauptstr. 217, 69117 Heidelberg)

**Venue:** Internationales Wissenschaftsforum Heidelberg, Hauptstraße 242, 69117 Heidelberg  
(Monday & Tuesday)

**Contact:** Please contact Ms Susanne Röth (LS-reimer@uni-heidelberg.de), phone 0049-6221-547467 for any questions regarding the organization of the seminar, or Prof. Dr. Ekkehart Reimer (reimer@uni-heidelberg.de), mobile: 0049-163-7347348 for all topic-related questions you may have.