

# International Meeting

11:00 am – 6:00 pm

Salle du Conseil, Nice University (campus Trotabas)

## European Tax Development in R&D

**Scientific Direction: Georges Cavalier,**

Associate Professor, Lyon University and University of Nice

**Administrative organization: Pablo Guédon,**

PhD candidate, Lyon University

### Objectives:

*In Europe, taxation of corporate profits is already affected by the EU freedoms. But the attentive observer of these developments may legitimately note that the coming period heralds even more profound upheavals: the taxation of digital multinationals is under consideration, as much as a fundamental revision of the conceptual framework of corporate taxation: should we adopt the harmonized corporate tax base (CCTB)? How to insert new technologies as part of these re-foundations? What future for national tax incentive schemes? This study day looks at one aspect of these fundamental issues, through the study of tax incentives for research and development (R&D): super-deduction or tax credit? Above all, what should be the harmonized definition of R&D for tax purposes: this would offer the opportunity to participate in the birth of a European concept of R&D for tax purposes, which may differ from that already adopted, for example, in the United States. Do R&D tax incentives target activities in the humanities and social sciences, possibly without practical application? Academics and experts in tax law from more than ten European Union member countries will be present physically or through technology to discuss what could be, tomorrow, one of the pillars of Taxation for Europe 2020 Strategy and which should lead to a European Law Institute Statement.*



### ACCESS :



Faculté de Droit et  
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# Agenda

## Introduction

11h: *Opening and welcome*, Dean Christian Vallar, (Pr, University of Nice), CERDACFF director

11:05 am: *Presentation of the Context and Draft Statements*, Georges Cavalier, (Associate Professor HDR Univ. of Lyon (CERFF, EDPL) and at Univ. of Nice), scientific director of the research project.

11:10 am: *Feedback from a member of the Advisory Committee*, Jean-Luc Pierre (Pr., University of Lyon), CERFF Director, EDPL Member.

11:20 am: *The German Approach as to the Relevance of R&D Tax Incentives*, Steffen Lampert (Pr., University of Osnabrück).

## Morning

### *The R&D Concept in Comparative and European Tax Law*

#### Draft Statement no 1

#### **A. Basic Research or Commercial Purposes? (11:40 am - 12:00 am)**

11:40 am: *Should a Commercial Objective be Included in the (Tax) Concept?*, Georges Cavalier (Associate Professor, Lyon 3 and Nice).

11:50 am: *Discussants*, Pr. Hervoje Arbutina and Dr. Jasna Bogovac (University of Zagreb, Croatia).

#### **B. Novelty Requirement (12:00 am – 12:30 am)**

12:00 am: *How Should the Novelty Requirement be Interpreted?*, Georg Brameshuber and Sabine Kirchmayr (Pr., University of Vienna).

12:15 am: *Discussants (with the group)*, Felipe Alonso Murillo (Pr., University of Valladolid, Spain)

#### **C. Scope (12:30 am – 1:00 pm)**

12:30 am: *To What Extent Should Research in Services, Social Sciences?*, Humanities or Arts be Included into the Concept, Dr. Alberto Fanco (University of Turin) and Mario Grandinetti (Pr., University of Turin)

12:40 am: *What About Digital Economy Business Model and Design?*, Pablo Guédon (PhD student, University of Lyon)

12:50 am: *Discussants (with the group)*, Emer Hunt (Pr., University College Dublin) and Pablo Guédon (PhD student, University of Lyon)

Lunch

**Afternoon**  
**R&D Expenditure in Comparative and European tax law**

**A. Capital Expenditure (2:30 pm – 2:50 pm)**

Draft Statement no 1 bis

2:30 pm: *Clarification of the tax treatment of tangible movables and immovables*, Athena Moraiti, Esq. (Lawyer, Cabinet Stratos Moraiti Stamelos, Athens).

2:40 pm: *Discussant (with the Group)*, Judge Eugenia Papadopoulou (President, Administrative Court of Thessaloniki) and Thierry Obrist (Pr., University of Neuchâtel).

**B. Staff Costs (2:50 pm – 3:30 pm)**

Draft Statement no 2

2:50 pm: *Personnel expenses: which staff, which expenses?* Pr. Ziemowit Kukulski and Dr. Malgorzata Sek (University of Lodz, Poland).

3:20 pm *Discussant (with the Group)*, Dr. Balaz Gyenge (University of Szeged, Hungary).

**C. Other Current Expenditures (3:30 pm – 4:00 pm)**

Draft Statements no 3 to 6

3:30 pm: *Standardization expenses, patent-related expenses, and other current expenditures?* Georges Cavalier (MCF HDR, Lyon 3 and Nice).

3:40 pm *Discussion with the Group*.

Coffee Break

**D. Subcontracting (4:30 pm – 5:00 pm)**

Draft Statement no 7

4:30 pm: *Who can claim the expense?*, Paloma Schwarz (Pr., Luxembourg, and University of Liechtenstein).

5:00 pm: Discussion with the Group

**5:30 pm: Future timeline, and general discussion**, Georges Cavalier (MCF HDR, Lyon and Nice)