

EUROPEAN R&D TAX INCENTIVES -

CONTRIBUTION TO THE EMERGENCE

OF A TAX CONCEPT

Under the scientific direction of Georges Cavalier,
Associate Professor, University Jean Moulin Lyon 3

This event benefits from financial grants from the
the **European Law Institute** and **Région Auvergne-Rhône-Alpes**

 **11:00-18:00 / 9:30-12:00**

DECEMBER 6-7, 2019



ELI
EUROPEAN
LAW
INSTITUTE

La Région 
Auvergne-Rhône-Alpes



Auditorium Malraux
Université Jean Moulin Lyon 3
Manufacture des Tabacs
6 rue Pr. Rollet - Lyon 8^e

FRIDAY, DECEMBER 6, 2019

Introduction

11:00 | Opening and welcoming speech

Mathilde Philip-Gay, Dean's Representative, University of Lyon

11:10 | Context and Draft Statements Presentation

Georges Cavalier, Associate Professor HDR, University of Lyon, Scientific Director of the ELI Research Project

11:30 | Feedback from a Member of the ELI Advisory Committee

Jean-Luc Pierre, professor, University of Lyon

11:40 | The German Approach as to the Relevance of R&D Tax Incentives

Steffen Lampert, Professor, University of Osnabrück, ELI National Correspondent

Part I | The Emergence of a R&D Concept in Comparative and European Tax Laws

Morning

Chair: Bertrand du Marais, State Counsellor, French Council of State, TBC

A - Basic Research or Commercial Purposes ?

ELI Statement on R&D Tax Incentives No 1

12:00 | Should a Commercial Objective be Included in the (Tax) Concept?

Georges Cavalier

12:20 | Discussion

Hrvoje Arbutina, Professor, University of Zagreb, ELI National Correspondent
Medhy Ben Brahim, Partner, Zurich, Member of the ELI Project Team

12:45 | Lunch

Marguerite Restaurant (*Les Restaurants et Brasseries de Lyon Bocuse*)
57 avenue des frères Lumière, 69008 Lyon

Afternoon (First Part)

Chair: **Alexandre Maitrot de la Motte**, professor, University Paris-Est Créteil

B - The Novelty Requirement

🕒 14:30 | How Should the Novelty Requirement be Interpreted?

Georg Brameshuber, PhD Candidate, University of Vienna

🕒 14:50 | Discussion

Felipe Alonso Murillo, Professor, University of Valladolid, ELI National Correspondent

Remi Barneoud, Partner, Deloitte (Lyon)

C - Scope

🕒 15:20 | To What Extent Should Research in Services, Social Sciences, Humanities or Arts be Included into the Concept?

Alberto Franco, Professor, University of Turin

🕒 15:40 | What about the Digital Economy Business Model and Design?

Pablo Guédon, PhD Candidate, University of Lyon, Member of the ELI Project Team

🕒 16:00 | Discussion

Emer Hunt, Professor, University College Dublin, ELI National Correspondent

Maryline Rosa, Assistant Director, R&D Tax Incentives Department, French Ministry of Research, Paris

Nicole Levy, Professor, CNAM, Ministry expert, Paris

Claudio Sachetto, Professor, University of Turin, ELI Advisory Committee Member
- TBC

16:30 | Coffee Break

Part II | Application : R&D Expenditure in Comparative and European Tax Laws

Afternoon (Second Part)

Chair: **Lukasz Stankiewicz**, Professor, University of Limoges, Member of the ELI Project Team

A - Capital Expenditure

ELI Statement on R&D Tax Incentives No 1 bis

🕒 17:00 | Clarification of the Tax Treatment of Tangible Movables and Immovables

Athena Moraiti, Dr Jur, Lawyer, Legal Advisor of the Ministry of Finance, General Secretariat of Public Property, ELI National Correspondent

🕒 17:15 | Discussion

Evgenia Papadopoulou, Appeal Judge and Head of the Administrative Court of Thessaloniki, ELI National Correspondent

Thierry Obrist, Professor, University of Neuchâtel, ELI National Correspondent - TBC

Brent Springael, Partner, Bird & Bird, Brussels, ELI National Correspondent

19:30 | Gala Dinner & ELI Fundraising and Membership Event

Pascal Pichonnaz, Professor, University of Fribourg (Switzerland), Vice-president of ELI, Chair of the Membership Committee

Venue (16 quai Claude Bernard, 69007 Lyon)

Hermès Boat tour with diner and beautiful views of Lyon Festival of lights from Rhône et Saône rivers

SATURDAY, DECEMBER 7, 2019

Chair: **Emmanuel de Crouy-Chanel**, Professor, University of Picardie

B - Staff Costs

ELI Statement on R&D Tax Incentives Statement No 2

🕒 9:30 | Personnel Expenses: Which Staff, Which Expenses?

Ziemowit Kukulski, Professor, University of Łódź, ELI National Correspondent

Małgorzata Sek, Doctor, University of Łódź, ELI National Correspondent

🕒 9:50 | Discussion

Karlis Ketners, Professor, BA School of Business, Director of Budget Policy, Latvia, ELI National Correspondent

Csilla Heinemann, Judge, Supreme Court, Tax Chamber, Budapest, Member of the ELI Advisory Committee

Maryline Rosa

Nicole Levy

C - Other Current Expenditures

ELI Statement on R&D Tax Incentives Statements Nos 3 to 6

🕒 10:10 | Standardisation Expenses, Patent-Related Expenses, and Other Current Expenditures?

Georges Cavalier

🕒 10:20 | Discussion with the Participants

10:30 | Coffee Break

D - Subcontracting

ELI Statement on R&D Tax Incentives Statement No 7

🕒 11:00 | Who Can Claim the Expense?

Brent Springael

🕒 11:20 | Discussion

Tomi Viitala, Professor, Aalto University (Finland), ELI National Correspondent

Remi Barneoud, Partner, Deloitte, Lyon

Maryline Rosa

Nicole Levy

🕒 11:40 | Future Timeline and General Discussion

Alain Lamassoure, Member, European Parliament, Strasbourg

Registration fees

Compulsory registration - deadline November 27, 2019

✔ **Free** for academics and students
(without lunch and gala dinner)

✔ **140 euros TTC** : other
participants to the December
6-7 Symposium (without lunch
and gala dinner)

To register, download the
registration form at the following
address:

edpl.univ-lyon3.fr/actualites

CONTACT SYMPOSIUM

Lyon Public Law Team

✉ adeline.meynier@univ-lyon3.fr

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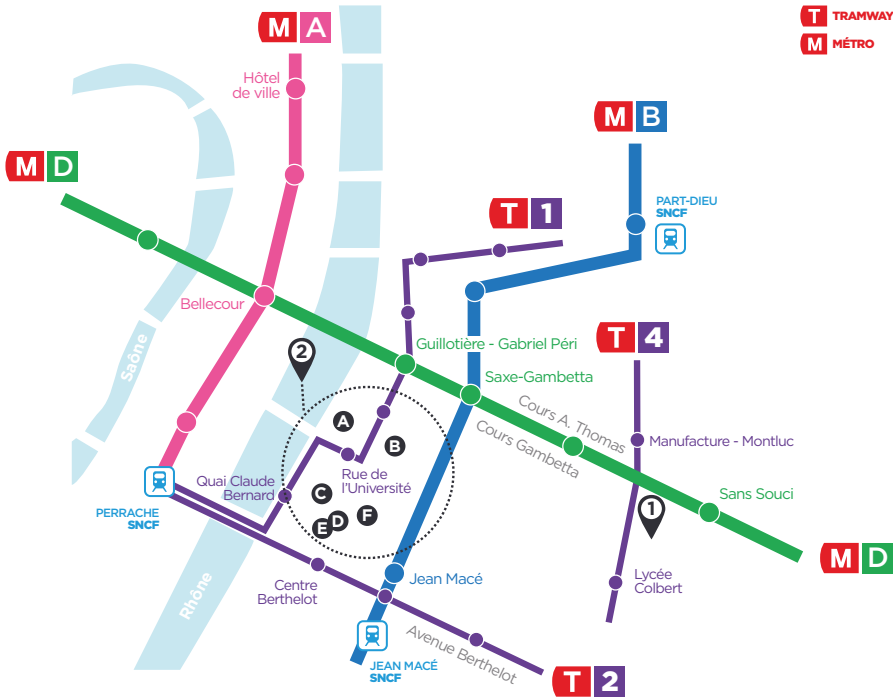


Scientific Summary

The financial crisis of 2008 has highlighted the need to find new sources of economic growth, and innovation is one such underutilised sources in Europe. As tax incentives are known to stimulate investment in research and development, the ELI embarked on a research project that aimed at elaborating a harmonised R&D Tax Concept and an explanatory research book to aid decision makers at national and European level. The goal of this symposium is to present and discuss the findings of this ELI project.

The issue of research and development (R&D) tax incentive is of high topicality. It is also at the centre of a policy issue opposing direct subsidies to tax incentives. One reason for this might be the general aim of countries to attract companies to foster job creation through highly qualified workers. At least of equal importance is the intellectual property (IP) as possible outcome of R&D activities: this IP becomes more and more important for the global allocation of tax revenues.

Although it sounds very technical, this particular area touches many fundamental issues of tax law, such as discrimination, the so-called principle of tax neutrality, or tax interpretation. R&D is indeed a good example of how difficult tax interpretation is, even if one could think being privileged in that matter due to the existence of the Frascati Manual, providing a good basis for a natural common approach. But it could be viewed as a starting point. Indeed, the Frascati Manual suffers two main defects: it is not the fact that it was not designed for tax purposes. The first defect is that it is solely soft law. As such, it lacks democratic legitimation, and it is not of compulsory applied by each national legislator. This explains the second shortcoming: some recommendations of the Frascati Manual, as to the domain of research (e.g. humanities), are purely excluded by certain legislations. This is one of the main result of this research (statements no 1 and 2) aiming at rubbing out the diverging applications despite a common starting point that is often considered as promoting a common approach. The second result of the research concerns eligible expenses which were known for a long time being very diverse in the national legislations: statements no 3 to 9 therefore propose a common approach. They should therefore help reducing negative effects resulting from legal fragmentation. The Statement should participate in the shaping of the new tax legal order, particularly within the European Union.



1 CAMPUS DE LA MANUFACTURE DES TABACS | Lyon 8^e

- 9 6 cours Albert Thomas
- 9 6 rue Pr. Rollet
- 9 1 avenue des Frères Lumière

2 CAMPUS DES QUAIS | Lyon 7^e

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9 15 quai Claude Bernard | B BÂTIMENT NEW DEAL
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| C ATHÉNA DUGAS
9 7 rue Chevreul | D IUT JEAN MOULIN
9 88 rue Pasteur |
| F CENTRE DE LA RECHERCHE EUGÈNE CHEVREUL
9 18 rue Chevreul | E MILC
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