



22 March – 23 March 2022
National School of Judges – Thessaloniki, Greece

EJTN ADMINISTRATIVE LAW TRAINING
General Aspects of Direct Taxation



With financial support from the Justice
Programme of the European Union

This EJTN seminar aims to provide judges from the EU Member States with a training course on the issues ranging from the national courts dealing with recent EU Tax problems and challenges.

The training will be focused on the field of Direct Taxation. Including the presentation of relevant practical cases at the European level. Each presentation will be led by

experienced practitioners and trainers. Participants will learn by doing as they are guided through the case-law examples that best illustrate a comprehensive analytical framework of the topic.

The event will provide a forum for discussion of practical questions and challenges faced by the judges in their day-to-day application of EU Tax Law.

PROGRAMME

1st day: 22 March 2022

Moderator: Ms. Evgenia Papadopoulou, Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)

9.00-9.30	Arrival and Registration of Participants	
9.30-10.00	Welcome Words	Ms. Evgenia Papadopoulou , Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)
	Presentation of the European Judicial Training Network (EJTN) & Pre-Training Knowledge Assessment (Turning Technologies)	Ms. Eunice Litu , Interim Project Manager at EJTN
10.00-11.00	Tax avoidance and recent case-law of ECJ <i>Q&A – Discussion</i>	Ms. Katerina Savvaidou , Assistant Professor at Aristotle University of Thessaloniki, Holder of the Jean Monet Chair “European Tax Policy and Administration”
11.00-11.30	Group Photo and Coffee break	
11.30-12.30	Recent case-law of the ECJ - Balance between tax administration efficiency and taxpayer protection <i>Q&A – Discussion</i>	Mr. Georges Cavalier , co-director Lyon Tax LLM, University of Lyon, and Visiting Professor at the University Suor Orsola Benincasa (Italy)
12.30-13.30	Lunch Break	
13.30-15.00	Capital gains on personal income tax - case studies and group work <i>Q&A – Discussion</i>	Ms. Sofia Claro , Judge at the First Instance Tax and Administrative Court of Sintra
15.00-15.30	Coffee Break	
15.30-16.30	EU measures to protect fiscal revenue and to fight economic crime, including tax fraud	Mr. Alastair Sutton , Barrister (England and Wales), Lawyer at the French-

	<i>Q&A – Discussion</i>	speaking bar of Brussels, former official of the EU Commission
16.30	End of Day 1	
19.30	Official Dinner	

2nd day: 23 March 2022

Moderator: Ms Evgenia Papadopoulou, Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)

9.00-9.30	Arrival and Registration of Participants	
9.30-10.15	The comparison of the concepts of “fixed establishment” and “permanent establishment” <i>Q&A – Discussion</i>	Ms. Charlene Herbain , PhD, Policy Officer at the European Commission
10.15-11.15	Capital gains on personal income tax – case studies: discussion and decision <i>Q&A – Discussion</i>	Ms. Sofia Claro , Judge at the First Instance Tax and Administrative Court of Sintra
11.15-11.30	Coffee break	
11.30-12.30	Aspects of tax domicile – a case study <i>Q&A – Discussion</i>	Ms. Maria Papadopoulou , Judge at the First Instance Administrative Court of Thessaloniki
12.30-13.15	Fundamental principles of EU Tax Law <i>Q&A – Discussion</i>	Ms. Evgenia Papadopoulou , Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)
13.15-13.30	Closing Remarks	Ms. Evgenia Papadopoulou , Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)
	Post-Training Knowledge Assessment (Turning Technologies)	Ms. Eunice Litu , Interim Project Manager at EJTN
	End of Training	

SPEAKERS

Evgenia Papadopoulou, Senior Judge, Administrative Court of Appeal, Tripoli-Greece. Vice President of the Association of European Administrative Judges (AEAJ)

Katerina Savvaïdou, Assistant Professor at Aristotle University of Thessaloniki, Holder of the Jean Monet Chair "European Tax Policy and Administration"

Georges Cavalier, co-director Lyon Tax LLM, University of Lyon, and Visiting Professor at the University Suor Orsola Benincasa (Italy)

Sofia Claro, Judge at the First Instance Tax and Administrative Court of Sintra

Alastair Sutton, Barrister (England and Wales), Lawyer at the French-speaking bar of Brussels, former official of the EU Commission

Charlene Herbain, PhD, Policy Officer at the European Commission

Maria Papadopoulou, Judge at the First Instance Administrative Court of Thessaloniki

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