



EU Tax Law at Your Fingertips >

## Corporate tax and the case law of the European Court of Justice

**Barcelona, 1 July 2011**

c/ Mallorca, 283  
08037 Barcelona

in cooperation with the Barcelona Bar Association

## Objective

This training course will provide tax law practitioners with an in-depth analysis of the most recent landmark judgments of the ECJ on corporate taxation with a focus on their practical impact on national tax systems.

## Speakers

**Dr Timothy Lyons QC**, Barrister, TaxLincoln's Inn, London; visiting Professor at the London School of Economics on EU Taxation

**Dennis Weber**, Head of the European Direct Tax Law Team, Loyens & Loeff, Amsterdam; Professor of European Corporate Tax Law at the University of Amsterdam and Director of the Amsterdam Centre for Tax Law (ACTL)

## Venue

c/ Mallorca, 283  
08037 Barcelona

## Who should attend

The course is suitable for practitioners working in corporate tax issues: tax lawyers, tax advisors and lawyers in private practice who wish to gain a detailed understanding of this topic.

## Methodology

This is an interactive course that will analyse the case law through real cases to ensure practical applicability of the tax law issues raised.

## Contact



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## Tax treatment of shareholders

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### 09:00 Taxation of dividends

- Inbound dividends (location of parent company and subsidiaries; shareholders):
  - Verkooijen C-35/98
  - Manninen C-319/02
  - Meilicke C-292/04
  - Kerckhaert-Morres C-513/04
  - Orange Smallcap Fund C-194/06
  - Test Claimants in the FII - C-446/04
- Outbound dividends (tax credit; withholding tax):
  - Focus Bank E-1/04
  - Test Claimants in class IV of the ACT Group Litigation C-374/04
  - Denkavit Internationaal C-170/05

### 11:00 Coffee break

### 11:30 Taxation of shares

- Capital gains:
  - Bouanich C-265/04 ;
  - Lasteyrie du Saillant C-9/02
  - N C-470/04

### 13:00 Lunch

## Tax Treatment of companies

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### 14:00 Tax treatment of branches and subsidiaries

- Avoir fiscal C-270/83 ; Saint-Gobain C-307/97
- Daily Mail C-81/87
- Deutsche Shell C-293/06
- Lankhorst-Hohorst C-324/00
- Marks and Spencer C-446/03
- Test Claimants in CFC C-201/05
- SGI C-311/08
- Haribo & Salinen joined cases C-436/08, C437/08
- FFI GLO C-446/04

### Cross-border restructuring operations

- Leur-Bloem C-28/95
- Andersen and Jensen ApS C-43/00

### 16:00 Coffee break

### 16:20 Cross-border loss relief within groups (exemption-credit system)

- Futura and Singer C-250/95
- Marks and Spencer C-446/03
- Metallgesellschaft Joined cases C-C397/98 and C-410/98
- Bosal Holding BV C-168-01
- Oy AA. C-231/05
- Lidl Belgium C-414/06
- X Holding BV C-337/08

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Programme may be subject to amendment

For programme updates:

[www.era.int](http://www.era.int)

# Registration form

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Booking number: 411D96

Barcelona, 1 July 2011

## Corporate tax in the case-law of the ECJ

Participant	Ms	Mr	(other title)
First name			Surname
Organisation			Department
Tel			Fax E-mail
Position			
Street			Postcode / City
Country			




### Invoice address

To the attention of	
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### Fee in €

Registration before 24 June 2011	225,00
Registration after 24 June 2011	250,00

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