



Faculty of Law, University of Rijeka

in cooperation with



International Seminar "Tax procedures: a constructive approach to address selected critical issues"
Faculty of Law, University of Rijeka, April 27th 2018

Faculty of Law, University of Rijeka has the pleasure to inform you about the International Seminar to be held on 27 April 2018 in Rijeka, Croatia. We are proud to have the opportunity to organize this event in cooperation and with the support of International Bureau of Fiscal Documentation (IBFD), Amsterdam, one of the leading global centres of excellence in international tax law. The organisation of the Seminar is also supported in part by the Croatian Science Foundation project no. 9366 "Legal Aspects of Corporate Acquisitions and Knowledge Driven Companies' Restructuring".

The Seminar will give the general reporter for European Association of Tax Law Professors (EATLP) Congress 2019, Prof. Pasquale Pistone, the opportunity to share with the academic community and interested stakeholders the preliminary findings of the research conducted within the framework of the newly formed EATLP working group on tax procedures. Therefore, the main subject of the Seminar is „Tax procedures with a constructive approach to address selected critical issues“.

Aim of the Seminar is to bring together theoretical and practical perspectives on this fundamental topic. Accordingly, Seminar programme dedicates some time for input statements from members of the academic community and tax practitioners (judges, tax officials, tax advisors, consultants, lawyers). Colleagues who are interested in delivering an input statement should send an expression of interest at the following e-mail address: financijsko@pravri.hr

The selected topics for individual statements and subsequent panel discussion are the following:

- *identification of best practices in tax audit proceedings*

- *EU law perspective on tax procedures: reconciling national procedural autonomy with the principle of effectiveness*
- *comparative analysis of the institutional dimension of tax proceedings: from independent dispute resolution bodies to specialized tax courts*
- *application of Art. 6 ECHR to tax procedures – with emphasis on practices of preliminary reference procedures*
- *legal effects of „tax prescription –statute of limitation“ rules*
- *protection of taxpayers' privacy rights in the age of transparency*

Preliminary programme of the Seminar:

09.30 – 10.00 *Registration*

10.00 – 10.15 *Welcome*

Section I (10.15 – 12.00): Tax procedures with a constructive approach to address selected critical issues

Chair: Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)

10.15 – 11.00 *Prof. Dr. Pasquale Pistone (IBFD, Amsterdam / WU Vienna / University of Salerno)*

11.00 – 11.20 *Discussion by Prof. Dr. Hrvoje Arbutina (University of Zagreb) and Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)*

11.20-11.40 *Discussion by Mrs. Marica Houška (Croatian Ministry of Finance, Tax Administration, Head Office)*

11.40-12.00 *Open discussion*

12.00 – 12.30 coffee break

Section II (12.30 – 14.10): selected issues of tax procedure law

Chair: Prof. Dr. Renata Perić (University of Osijek)

12.30 – 12.50 *Prof. Dr. Dario Stevanato (University of Trieste)*

The taxpayer's rights of defence at the administrative stage: the influence of Community law on Italian rules

12.50 – 13.10 *Prof. Dr. Polonca Kovač (University of Ljubljana)*

Challenges of alternative dispute resolutions in tax matters in Slovenia

13.10 – 13.30 *Discussion by Prof. Dr. Pasquale Pistone*

13.30 – 13.50 *Panel Discussion*

Panelists: Mrs. Sanja Štefan (High Administrative Court of the Republic of Croatia), Mr. Damir Brajković (Croatian Chamber of Tax Advisors), Mrs. Ksenija Cipek (Croatian Ministry of Finance, Tax Administration, Head Office), Dr. Stjepan Gadžo (University of Rijeka) (other members of the panel will be confirmed subsequently)

13.50 – 14.10

Open discussion

Registration and practical information:

The Seminar will be held at the premises of the Faculty of Law, University of Rijeka. For more details on the location please visit <http://www.pravri.uniri.hr/en/>

Attendance at the Seminar will be free of charge. Due to the limited capacity of the venue, the number of participants in the Seminar is limited. Therefore, we kindly ask all interested in attending to register by sending an e-mail containing some basic personal information to the address financijsko@pravri.hr, by April 13th 2018 at latest. The registration will be completed once you receive an e-mail of confirmation. We look forward to welcoming you!