



*International Colloquium*

**3rd Rijeka Tax Law Day: Tax Litigation in the EU Internal Market**

*University of Rijeka, Faculty of Law*

*April 30<sup>th</sup> 2021*

*Venue: Online conference ([Cisco Webex](#))*

**Organizers:** Department of Corporate and Financial Law, Faculty of Law University of Rijeka and International Bureau of Fiscal Documentation (IBFD), Amsterdam

**Programme**

**Morning session (10.00 – 13.00)**

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

- |               |  |
|---------------|--|
| 10.00 – 10.10 | <i>Welcome words</i>   |
| 10.10 – 10.30 | Cross-border tax dispute settlement within the EU Internal Market: critical issues and future perspectives<br><i>Keynote lecture by Prof. Dr. Pasquale Pistone (IBFD, Amsterdam / Vienna University of Economics and Business / University of Salerno)</i> |
| 10.30 – 10.45 | Resolving Tax Disputes in the EU Internal Market: perspective of the European Commission<br><i>Jasna Voje (DG Taxation and Customs Union at European Commission)</i>   |
| 10.45 – 11.00 | Traditional and alternative tax dispute instruments: tax authorities' perspective<br><i>Željko Martinović &amp; Dalibor Legac (Croatian Ministry of Finance, Tax Administration)</i>   |

11.00 – 11.15	Break
11.15 – 11.30	Baseball arbitration under the BEPS MLI and the motivation of administrative acts in tax matters <i>Assist. Prof. Dr. Ricardo Ricardo Garcia Antón (Tilburg University)</i>
11.30 – 11.45	Mechanisms of dispute settlement in the area of value added tax (VAT) <i>Dr. Nevia Čičin-Šain (Vienna University of Economics and Business)</i>
11.45 – 12.15	<i>Open discussion</i>
12.15 – 12.45	BOOK PRESENTATION: Flexible Multi-Tier Dispute Resolution in International Tax Disputes ( <i>P. Pistone &amp; J.P. de Goede eds., IBFD 2021</i> )

### **Afternoon Session (14.00 – 16.00)**

Chair: Prof. Dr. Edita Čulinović Herc (University of Rijeka)

14.00 – 14.20	The boundaries of ECJ's jurisdiction in 'state aid and tax rulings' line of cases <i>Keynote lecture by Prof. Dr. Vesna Tomljenović (Judge at the EU General Court)</i>
14.20 – 14.35	Harmonization of procedural tax law in the EU: a third-country perspective <i>Assist. Prof. Dr. Svetislav Kostić (University of Belgrade)</i>
14.35 – 14.50	Collaborative approach to tax disputes: a practitioner's view <i>Adrian Hammer (Deloitte Croatia)</i>
14.50 – 15.30	Panel discussion – 'Tax litigation vs. dispute prevention: current state of play and future prospects' <i>Panellists: Prof. Dr. Dario Stevanato (University of Trieste); Mr. Damir Brajković (Croatian Chamber of Tax Advisors); Assist. Prof. Dr. Šime Jozipović (University of Split)</i> <i>Moderator: Assist. Prof. Dr. Stjepan Gadžo (University of Rijeka)</i>
15.30 – 15.45	Conclusions and closing remarks <i>Prof. Dr. Nataša Žunić Kovačević (University of Rijeka)</i>

**Program and Organizational Committee of the Conference:** Prof. dr. sc. Nataša Žunić Kovačević (University of Rijeka, Faculty of Law); Prof. dr. sc. Edita Čulinović Herc (University of Rijeka, Faculty of Law); Prof. dr. Pasquale Pistone (IBFD/WU Vienna/University of Salerno); Prof. dr. Polonca Kovač (University of Ljubljana); Izv. prof. dr. sc. Sandra Fabijanić Gagro (University of Rijeka, Faculty of Law); Doc. dr. sc. Stjepan Gadžo (University of Rijeka, Faculty of Law).