

Workshop Tax Law (and International Economic Law)

Ius Commune Conference 2015

Thursday, 26 November (14.00 – 18.00)

Building: Oude Valk

Room: Grote Vergaderzaal (DV1 00.11)

Participants

Theme Trade, Taxation and Investment Protection: What about Societal Values?

Organizer: Prof.Dr. Raymond Luja (Maastricht University)

Co-organizers: Prof.Dr. Jan Wouters (KU Leuven) and Dr. Denise Prévost (Maastricht University)

In this workshop we look into how international economic law and societal values go together. From this perspective we address trade law, tax law and investment law and how they intertwine. We start with reviewing how the EU is currently dealing with tax avoidance by multinationals who are arguably not paying their 'fair share' to society. Particular attention will be given to ongoing investigations into tax rulings given to investors and their acceptability under EU state aid rules (Amazon, Apple, Fiat FTT, Starbucks), as these may come in conflict with bilateral or international investment protection obligations. Then we discuss the dispute settlement process foreseen in certain investment treaties allowing for arbitration in state-investor disputes, and how it may affect the pursuit of certain social, economic or other public policy objectives. From there we will review foreign direct investment from BRICS countries in the EU and the legal limits imposed on that, based on a case study focusing on market entry in the life sciences sector.

Chair: Prof.Dr. Jan Wouters (KU Leuven)

14.00 – 14.10 Prof.Dr. Jan Wouters (KU Leuven)
Opening

14.10 – 14.30 Prof.Dr. Elly van de Velde (Hasselt University)
The Purpose of Tax Rulings: Legal Certainty for Investors?

14.30 – 14.50 Prof.Dr. Raymond Luja (Maastricht University)
The EU's Crack Down on Tax Benefits for Multinationals: May Investor Protection Prevent Recovery of State Aid?

14.50 – 15.20 Discussion

Chair: Dr. Denise Prévost (Maastricht University)

15.20 – 15.40 Mr. Jens Pohl (Maastricht University)
Investor State Dispute Settlement and Societal Values

- 15.40 – 16.00 **Dr. Iveta Alexovicova** (Maastricht University)
ISDS Revisited: The Time Has Come
- 16.00 – 16.20 Coffee Break
- 16.20 – 16.50 Discussion
- Chair:** **Prof.Dr. Raymond Luja** (Maastricht University)
- 16.50 – 17.20 **Ms. Ines Willemyns, Ms. Marike Koekkoek & Mr. Dylan Geraets** (KU Leuven)
FDI: Legal Factors Influencing Life Sciences Firm's Investment Decisions in the EU Market
- 17.20 – 17.40 Discussion
- 17.40 – 18.00 Exploring possibilities for joint research