



## Conference “Protecting the tax debtor in cross-border tax recovery assistance”

**Brussels, Monday 21 November 2022**

On Monday 21 November 2022, the European Commission organises a conference dealing with the legal protection of tax debtors in the process of mutual tax recovery assistance between Member States of the EU. The conference aims at presenting and discussing important questions on how to respect tax debtors’ rights in the phase of tax recovery and in cross-border tax recovery assistance cases.

Prominent experts will present topics, focusing on the recovery of contested tax claims, the use of precautionary measures, interest and penalties issues and the recovery from third parties. These presentations will be followed by panel and plenary discussions. Business representatives, judges, ombudspersons and academics are invited to meet and to exchange views with tax recovery authorities of all EU member states and candidate countries.

This conference will serve as a kick-off event for a public consultation organised by the European Commission to collect input on possible options for improving the current legal framework for recovery assistance (Directive 2010/24/EU), in view of ensuring a balanced approach between the tax recovery needs and tax debtors’ rights.

### **Program**

- 08:45 – 09:30: Registration
- 09:30 – 09:40: Welcome (E. Scoppio, Director Indirect taxation and Tax administration, European Commission)
- 09:40 – 09:55: Introduction (L. Vandenberghe, Head of sector Tax collection and enforcement, European Commission)

#### *First session: Recovery of contested claims – Precautionary measures – Judicial review – Ombud’s intervention*

- 09:55 – 10:15: Presentation: “Protecting tax debtors’ rights: to be guaranteed at national level or EU level?” (Prof. Pistone, Academic Chairman IBFD, WU University of Vienna and University of Salerno, and Dr. Lazarov, WU University of Vienna)
- 10:15 – 10:40: Presentation: “Contested claims: lessons from abroad” (Prof. Fritz, University of the Witwatersrand)
- 10:40 – 11:05: Presentation: “Contested claims: ideas for an intra-EU approach” (Prof. Seer, Ruhr University of Bochum)
- 11:05 – 11:30: Coffee break
- 11.30 – 13:00: Discussion (panel + plenary)
- 13:00 – 14:30: Lunch break

#### *Second session: Timing of requests – Interest and penalties – Third parties*

- 14:30 – 14:55: Presentation “Interest issues” (Prof. De Troyer, University of Leuven)
- 14:55 – 15:20: Presentation: “Penalties issues” (Prof. Weffe, Central University of Venezuela, and Mr. Attard, University of Malta (tbc))

- 15:20 – 15:45: Presentation: “Third parties” (Prof. Perrou, University of Athens, and Prof. Baker, University of Oxford (tbc))
- 15:45 – 16:10: Coffee break
- 16:10 – 17:15: Discussion (panel + plenary)
- 17:15 – 17:30: Conclusions and closing (European Commission)

## Venue

To facilitate discussions, the conference will be held physically, in the “Breydel” Building, Avenue d’Auderghem - Oudergemlaan 45, 1000 Brussels.

Participants will need their identity card and the confirmation of their registration to get access to the building.



## How to participate

- Tax officials register via the Fiscalis coordinators of their country by 22 October 2022 at the latest;
- Business representatives, judges, ombudspersons and academics are invited to send a registration e-mail (see details below) before the end of October 2022. Registration will only become final when these persons receive a confirmation e-mail from the European Commission.  
Please note that once the maximum capacity of the meeting room has been reached, no other participations can be considered, even if other registrations are still sent before the end of October 2022.  
Please note that participation is free, but the Commission does not pay for any personal expenses.

## Registration data required from business representatives, judges, ombudspersons and academics

Please send the following information – which will be kept confidential and only used for the invitations to this conference, in full respect of the applicable data protection rules – to the European Commission at [taxud-C4-recovery@ec.europa.eu](mailto:taxud-C4-recovery@ec.europa.eu), before the end of October 2022:

- Personal name (first name)
- Family name (surname)
- E-mail address to be used for further communication
- Country and place of residence
- Professional capacity:
  - o Business representative
  - o Judge
  - o Ombudsperson
  - o Academic
  - o Other (please explain)
- Name of the organisation that you represent

If you wish to participate in a panel discussion, please indicate so and explain how you could contribute to discussion.

For any further information, please contact [taxud-C4-recovery@ec.europa.eu](mailto:taxud-C4-recovery@ec.europa.eu).