

Invitation to the Conference

on the topic

“EU-Taxes”

Rust (Vienna), Austria, July 5-7, 2007

The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration kindly draws your attention to our next conference on the topic **“EU-Taxes”**.

The European Commission proposed in its report “Financing the European Union” (COM 2004, 505 final) the introduction of an EU-Tax as own resource. According to the Commission the adoption of a tax at EU-level would make it possible to overcome the main drawbacks of the current own resources system, i.e. the absence of a direct link to the EU citizens, dependence on transfers from national treasuries, allocation of economic resources and unjustified complexity. In the Commission’s working paper No 1/2004, “Tax-based EU own resources: an assessment”, 9 candidates are discussed as possible EU-Taxes: Modulated VAT, EU Corporate Income Tax, Energy Taxation, Excise Duties On Tobacco and Alcohol, Transfer Of Seigniorage Revenue, Communication Taxation, Personal Income Tax, Tax On Financial Transactions and Climate Charge On Aviation. The conference will therefore deal with the question whether the present le-

gal framework of the EC provides a sufficient legal basis for an EU-Tax or if an amendment of the treaty is necessary. Moreover, the conference will take a closer look at the compatibility of an EU-Tax with the financial systems of the member states and its administrative handling. Another issue the conference will deal with is the conformity of an EU-Tax with the fundamental freedoms and the question if the introduction of a tax at EU-level can lead to double taxation problems.

A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage:

<http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html>

We kindly invite researchers of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference.

A waiver of 1.000 Euro conference fee may be granted to professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities in international and/or European tax law.

Travel expenses for national reporters will be reimbursed in specific circumstances upon request.

Conference details:

Date:	July 5 - 7, 2007
Place:	Seehotel Rust, province of Burgenland (near Vienna)
Participation Fee:	1.000 Euro
Homepage:	http://www.wu-wien.ac.at/taxlaw/EUTaxes2007.html
Deadline for the national reports:	May 15, 2007

Participation to the conference is limited! We therefore strongly advise you to send your application as soon as possible.

Please **send your application until January 15, 2007** to Ms. Necha Demirova

- e-mail: necha.demirova@wu-wien.ac.at
- fax: 0043/1/313 36 -730 – please use the attached application form!

Michael Lang / Josef Schuch / Claus Staringer