Joint Tax Audit legal research program - II° workshop
Bologna, 20th 21st February 2017
Via Belmeloro, 10– Aula Biblioteca SPISA

Meet and greet
Welcome and introductory address
Adriano Di Pietro

The state of the art of the program
Ekkehart Reimer, Giangiacomo D’Angelo

Legal national and European bases for JTA in the field of Direct Taxation and VAT.
The results from first workshop
Reporters: Federica Briganti and Johannes Becker

First session
1 Conditions for initiating a JTA European Issues.
   1.1 Consent of both National Authorities - European Issues, National Issues;
   Marco Greggi – Fabian Janisch
   1.2 Consent of taxpayer(s)? - Internal Law; Constitutional Law; European Law; International Law;
   Giangiacomo D’Angelo – Joachim English;
   1.3 Right of taxpayer to request JA - Internal Law; Comparative Law;
   Nevia Čičin-Šain – Chiara Putzolu – Franz Hruschka

Second Session
2. The agreement, or Memorandum of Understanding;
   2.1 Legal nature of the MoU; Johannes Becker - Marco Greggi
   2.2 Content and effectiveness of the MoU. Accessibility of the MoU to the taxpayers.
   Thomas Eisgruber – Italo Muntoni

Third session
3. Applicable law – inspection powers and rights of inspected taxpayer in a JTA
   3.1 Option 1): only country of origin; Gianluigi Bizioli and Ekkehart Reimer
   3.2 Option 2): only host country; Gianluigi Bizioli and Ekkehart Reimer
   3.3 Option 3): country of origin, but additional constraints on enforcement by virtue of host country law; Marco Greggi – Ekkehart Reimer
   3.4 Option 4): common core of powers pertaining to both tax authorities (with fundamental rights for taxpayers); Giangiacomo D’Angelo – Joachim English
   3.5 Option 5): European (EU) public authority; Giangiacomo D’Angelo – Ekkehart Reimer
   3.5 Option 6): inspection powers specified in MoU. Chiara Putzolu – Thomas Eisgruber

Fourth session
4. Information and evidence collected in a JTA
   4.1 Documentation of inspection activity; (language issues) Italo Muntoni – Eva Oertel
   4.2 JTA and tax assessment: what's next a JTA ? Klaus Dieter Drüen;– Thomas Tassani
   4.3 JTA including a MAP? – Ekkehart Reimer – Thomas Tassani

Outlook
5. The next steps – towards the public (?) conferences in Munich and Rome

Each topic is introduced by two short reports, lasting 10 minutes each at maximum. Then follows an open debate between all participants, included tax officers. At the end of each session, the main results will be summarized by one of the two opening reporters. Ogni argomento è introdotto da due brevi relazioni, ciascuna di circa 10 minuti. Successivamente il dibattito sarà aperto a tutti, inclusi i funzionari. Al termine di ciascuna sessione saranno riassunti i principali risultati del dibattito da uno dei due reporters.