1. Split the participants into three groups – those who decided in favour of the majority (“majority”) + those who decided in favour of the dissenting opinion (“dissent”) + those who are undecided (“undecided”).

2. Ask the Undecided to start the discussion by asking questions – first to the majority and secondly to the dissenting group. The Moderator will guide the discussion by asking related questions. The focus will be on -

   (1) Convincing the undecided to join one group or the other [20 minutes]
   (2) Concluding whether the taxpayer should have won or not. [10 minutes]
   (3) Analysing the relevant case law of the CJEU. (Moderator will make a presentation after the discussion of the group)  [30 minutes]
   (4) Examining the acte claire issue + analysing the case law. [20 minutes]
       (Moderator will make a presentation after the discussion of the group)
   (5) Discussion on the learning experience [10 minutes]
   (6) Outlining what best practices can be drawn from this workshop. Discussion [10 minutes]
   (7) Writing down a clear statement of the law relating to thin capitalisation in an EU/EEA environment. [10 minutes]