Seminar on
EUROPEAN UNION DIRECT TAXATION
22-23 October 2014 - Consiglio di Stato - Palazzo Spada – Rome, Italy

SPEAKERS & MODERATORS

Diego SABATINO (Italy)
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Seminar Moderator

Counsellor of State Diego Sabatino has a wide professional experience in nearly all levels of Italian jurisdiction. Having served as a police officer for over ten years, Mr Sabatino entered the judiciary in 1994, having served first as a Public Prosecutor and then as a civil Judge, with a specialization in bankruptcy litigation. From 2002 to 2009, he was assigned to the Administrative Court of First Instance of Rome, and later appointed to his current position as Counsellor of State at the High Administrative Court. Since 2013, he combines this position with his judicial functions at the First Instance Tax Court of Rome.

In addition to his judicial career, Counsellor Sabatino has served as a legal adviser to the Italian Minister of Environment, the National Council for Economics and Labour, and the Minister of Economics and Finance, as well as Deputy Chief of Cabinet at the Ministry of Public Administration. He also holds considerable experience as a lecturer at the University of Salerno.

Lecture/Workshop:

□ EU Direct Taxation Seminar: Welcome Words & Introductory Remarks (Tuesday, 22 October 2014, 09:00 – 09:30)

Sjoerd DOUMA (The Netherlands)
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Sjoerd Douma is a Professor of International & EU Tax Law at Leiden University, the Netherlands. He is Deputy Director of the International Tax Center Leiden. In 2011, Mr Douma defended his PhD thesis entitled “Optimization of Tax Sovereignty and Free Movement” at Leiden University (published in the IBFD Doctoral Series, No. 21). With this book, he won the 2012 Dissertation Prize awarded by the Dutch Association for Tax Research.
Mr Douma heads the Dutch branch of PwC’s EU Direct Tax Group, a network of EU law experts in all 28 EU MS, Norway and Switzerland, and is also a substitute judge of the District Court of Noord-Holland and the Court of Appeals of Arnhem-Leeuwarden, the Netherlands.

He is a member of the permanent committee of contributors to leading Dutch and international tax journals – e.g., ‘Highlights & Insights on European Taxation’, ‘Beslissingen in Belastingzaken Nederlandse Belastingrechtspraak’ (BNB), ‘Weekblad fiscaal recht’, ‘Fiscaal Weekblad FED’, ‘Nederlands Tijdschrift voor Fiscaal Recht’, and ‘Ars Aequi’-, and has authored and co-authored numerous publications on national, international and European tax law. In addition, he is a frequent speaker at national and international conferences.

Prior to joining Leiden University and PwC in 2004, Mr Douma was a legal clerk with the Tax Chamber of the Dutch Supreme Court.

Lecture/Workshop:

- **The Effect of ECJ Judgments in the National Legal Order** (Tuesday, 22 October 2014, 09:30-10:45)

**Alexander LINN (Germany)**

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Alexander Linn works with Deloitte as a Director in the Business Tax – International Tax Services Group in Munich. He is a Member of the German EU Competence Group. He joined Deloitte in 2007 and has worked on a variety of international clients in various projects that involve the application of EU-law, including withholding tax reclaim procedures, exit taxation and CFC taxation. He publishes frequently on all matters of international tax law, with a focus on EU-law, and is a regular speaker at internal and external seminars.

Before joining Deloitte, Dr. Linn worked as a research assistant and doctoral candidate at the University of Munich. His doctoral thesis on Anti-Avoidance Rules covers international taxation and EC law.

In addition to his position at Deloitte, Dr. Linn was an Assistant professor at the Chair of Tax Management and the Law of International and Liechtenstein Taxation at the University of Liechtenstein until 2010. He gave comprehensive advice to the Liechtenstein working group of tax experts that developed a draft for a total revision of Liechtenstein tax law and to the Government of the Principality of Liechtenstein to develop different drafts to negotiate double tax treaties and tax information exchange agreements between Liechtenstein and foreign jurisdictions.

Lecture/Workshop:

- **Exit Taxation: Justifications by the ECJ** (Tuesday, 22 October 2014, 11:15 – 12:30)
Tom O'SHEA (United Kingdom)
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Dr Tom O'Shea is a member of the Centre for Commercial Law Studies (CCLS) and a Tax Consultant. He teaches the courses of EU Tax Law, International Tax Law, and Tax Principles and Concepts courses on the Queen Mary LLM Programme.

His special interests are EU and International Tax law. He has lectured and conducted tax seminars at a number of institutions around the world, including the International Tax Academy and Summer Tax Programme of the IBFD, Amsterdam; the LLM Tax Programme of the University of Vienna; the Academy of European Law (ERA); ATAX, University of New South Wales, Sydney; the Universidad Torcuato di Tella, Buenos Aires; the University of Sao Paulo and Fundacao Getulio, Rio de Janeiro; the University of Vilnius; the Universities of Porto Lisbon, in Portugal; Northwestern University, Chicago (USA), and at the Institute of Advanced Legal Studies, in London. He has also conducted workshops in EU Tax Law for Her Majesty’s Treasury and for Her Majesty’s Revenue and Customs, as well as training seminars and workshops for tax partners at leading accounting firms in the UK and for staff at the European Court of Justice (ECJ) in Luxembourg.

In addition to his teaching, Professor O’Shea has published a leading book on EU Tax Law - “EU Tax Law and Double Tax Conventions”- and writes regularly for Tax Notes International and Worldwide Tax Daily electronic journals, as well as the EC Tax Journal and the EC Tax Review. He is the co-author of the CCH Thailand Volume of Tax Planning and Compliance in Asia, the leading English language textbook on Thai Tax Law, and since 2008 has acted as a co-editor of Informa’s International Tax Report.

Lecture/Workshop:

- **Main Role of Judicial Actors at the National and EU Levels** (Tuesday, 22 October 2014, 13:30-14:45)
- **Workshop: ‘Main Role of Judicial Actors at the National and EU Levels’**
  (Tuesday, 22 October 2014, 16:30-18:00)

Timothy LYONS (United Kingdom)
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Timothy Lyons, QC, Gray's Inn Square, PhD (London), CTA (Fellow), Barrister of Inner Temple, Lincoln's Inn and King's Inns, Dublin.

Mr. Lyons has a varied practice as tax law litigator, which includes UK and EU direct and indirect tax law, EU customs and WTO law, anti-dumping duties, trade and state aid law. He is a member of the Bar of the Republic of...
Ireland and of the London Court of International Arbitration, and has been described as "...one of the foremost EC customs and tax law litigators." GTCJ [2009] Vol 4, p409.

His interest include a wide array of issues, ranging from arbitrations under double tax and bilateral investment treaties; EU customs duties, anti-dumping and countervailing duties; trade and WTO law – disputes and arbitrations; General EU law – internal market (fundamental freedoms, state aid, public procurement); environment; external relations; and private practice concerning trusts, succession, conflict of laws, and taxation. He represents in court, and advises, trustees of both domestic and international trusts on a wide range of issues and is a member of STEP’s Cross-Border Estates Group and its EU Committee.

In addition to his practice, Mr. Lyons is also the Assistant Editor (European Law) of the “British Tax Review”, a consulting editor for the “EC Tax Journal”, and the author of the highly-regarded book “EC Customs Law”. He is a Visiting Professor at the London School of Economics (LSE) and the University of Porto, as well as an occasional lecturer at the International Bureau of Fiscal Documentation (Amsterdam) and the International Tax Centre (Leiden).

Lecture/Workshop:

- Thin Capitalization (Tuesday, 22 October 2014, 14:45-16:00)

Alastair SUTTON (UK)
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Mr Sutton has over forty years of professional experience in European Law, as an EU official, a practitioner, and a Visiting scholar in EU and non-EU Universities.

From 1973 to 1979, Mr Sutton was a negotiator in the external affairs department of the European Commission (EC), working on multilateral and bilateral agreements on trade in textiles in the GATT (WTO) and EU’s trading partners in Asia, Latin America and Eastern Europe. From 1979 to 1984, he was a diplomat in the EC Delegation in Tokyo and was later appointed as legal and external affairs advisor in the Cabinet of Lord Cockfield, Vice President of the EC under President Jacques Delors.

Since 2010, Mr Sutton has held a private practice as a member of the Brick Court Chambers based in Brussels and in London, where he advises both private and State entities (including those outside the EU) on a wide range of EU law areas; namely, EU constitutional law, the internal and external law of the Single Market (especially financial and related services), business taxation, competition, state aids, external relations, energy, environmental protection and international economic law. He further has extensive litigation experience before the CJEU in Luxembourg and in the management of claims before the EC.
Mr Sutton also has significant teaching experience in the quality of Visiting Professor in EU Law and International Trade Law at King’s College London, the University of Edinburgh, Reykjavik University, University College London, and Georgetown University School of Law (Washington, D.C.).

Lecture/Workshop:

- **Harmful Tax Competition and State Aid** (Wednesday, 23 October 2014, 09:30-10:45)

  **Mario TENORE (Italy)**

  M.Tenore@maisto.it

Dr Tenore practices at Maisto e Associati (Milan, Italy). He graduated in Economics in 2003 and holds a PhD (cum laude) in tax law from II University of Naples, as well as an LLM degree (cum laude) in International Taxation from Leiden University.

Until 2009, Mr Tenore was EURYI-ESF Researcher at the Institute for Austrian and International Tax Law, in Vienna, and a researcher at the University of Salerno, Italy. Whilst researching, Mr Tenore remained an active practitioner at Studio Pistone, Naples.

He was one of the Italian national reporters for the IFA congress held in Brussels in 2008 and is the author of a number of articles and contributions both on European and International Tax Law. In addition, Mr Tenore is a lecturer on EU and International Tax Law issues for master level students at the Amsterdam Centre for Tax Law (NL), the Advanced Master in International Tax Law of the University of Leiden (NL), the Executive master of advanced studies in international taxation of the Faculté des Hautes Études Commerciales (CH), and the Advanced LLM in European and International Taxation of the University of Tilburg (NL).

He specializes in European and International Tax Law, corporate taxation and artists and sportsmen taxation.

Lecture/Workshop:

- **Cross-border Payments of Interest and Royalty** (Wednesday, 23 October 2014, 11:15-12:30)

With the support of the European Union