



## EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS

### General Assembly

### Minutes

Thursday, 18 June 2020, 16.00-17.00

Online via Zoom

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**Executive Board:** AM (Adolfo Martin Jiménez), DG (Daniel Gutmann), BP (Bruno Peeters), JF (Judith Freedman), MS (Madeleine Simonek), PP (Pasquale Pistone)

**Minutes:** YA (Yolanda Arbon)

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#### 1. OPENING

AM opens the first virtual GA meeting in the history of EATLP because to the COVID19 outbreak. The congress in Vienna had to be cancelled due to the special circumstances of force majeure. Holding this GA online, preceded by an email for sharing of all its relevant points, was therefore the only way to secure the participation a large number of associates.

AM explains that for EATLP it has been a hectic year in which several important decisions had to be taken. Further information will follow during this online meeting.

AM shares the good news in the relations with EU institutions, namely that EATLP has been appointed again (for the 3<sup>rd</sup> time in a row) as a member in the new mandate of the EU Platform on Tax Good Governance. EATLP will be represented by Prof. J. Hey and E. Traversa, AM would like to thank them both for accepting this challenge. AM would also like to thank B. Wiman and A. Dourado, who were the representatives in the last 6 years for doing a great job.

#### 2. MINUTES GENERAL ASSEMBLY 2019 (Madrid)

The EATLP EB has not received any objection to the minutes, therefore the minutes of the 2019 General Assembly meeting are approved.

#### 3. NEW MEMBERS

AM explains the reasons for establishing the new policy on admissions. The EATLP EB has drafted a memo in the past year to give more transparency on the standards that need to be followed in practice when interpreting of article 5.1. of the Articles of Association. This memo has been posted on the EATLP website as well as circulated by email to all members. One of the reasons for the memo is to enhance transparency as to the admission policy and thus promote more applications by young colleagues, who are not in a formal condition to meet the requirements of Art. 5.1, 1<sup>st</sup> limb.

The EB had the impression that many young colleagues simply did not apply to become member as they had the impression that they would not be admitted under the second limb of article 5.1. (colleagues that have an equivalent function to full or associate professor). It was relevant to give certainty to potential applicants on the objective criteria that could be applied to their specific application.

Another reason for the memo is reducing the dependency of applications from specific policies of national universities. Many colleagues waited to apply until they were promoted to the position of associate and full professor. It now depends less on the career of the applicant and more on the policy of

the universities. Therefore, the EB thought it would be a good idea to breathe life in the second limb of art. 5.1. and turn it into the entry gate to our EATLP in these cases too.

AM adds that it is the policy of the EATLP EB to follow objective requirements as far as possible. This has the advantage that the conditions for application of the second as well as of the third limb (researchers of high international reputation) are clear, public and mainly objective. However, a certain degree of subjectivity is still present to give the EB some margin to take relevant decisions in limb 3 cases if required, for instance, to decide whether a well-known non-academic tax expert should be admitted to EATLP.

#### **4. COVID19 RELATED CHANGES TO EATLP ACTIVITIES**

AM indicates again that the 2020 Vienna Congress unfortunately had to be cancelled due to COVID19, despite the excellent work already done by M. Lang and his team. The Vienna Congress has been rolled over to 2022, next year the congress will take place in Antwerp in line with the original agenda. Due to the rollover of the Vienna congress to 2022, the congress in Luxembourg will now take place in 2023.

Despite cancelling the Vienna congress, the draft reports on the topic "Value Creation" are posted on the EATLP website, showing that our association is business as usual. Next AM adds that all members will therefore receive the 2020 book in line with the usual timeline. AM would like to thank the general reporters W. Haslehner and M. Lamensch for their engagement in this project. At the congress next year, Haslehner and Lamensch will give a presentation on the Thursday evening.

#### **5. REPORT SECRETARY**

PP informs that EATLP has currently 337 members. This number was 332 in 2019. PP is delighted with the increasing popularity of EATLP across Europe and the world: this year there are 24 applicants for membership, up from 18 applicants last year, and 14 in 2018. Most applicants are based in Europe, but some from outside Europe, which confirms the global role of our association in the tax law academia.

PP announces that 24 new members have been preliminarily approved by the Executive Board. PP introduces the new members online to the GA. As no objections are received by the GA, all new members will be admitted as of 1 January 2021.

AM welcome all the new members and he invites them to actively contribute to the work of EATLP and to get involved in the institutional life.

PP informs that as of 1.1.2020 there were 13 cancellations and terminations and urges all members who have not paid the annual fee to do so soon. Moreover, he indicates that also this year there will be terminations of membership (with effects as of 1.1.2021) for those colleagues who have not paid the 2019 and 2020 fees.

#### **6. ACADEMIC COMMITTEE**

##### **6.1. Report of the Chairman of the Academic Committee**

Despite the cancellation of the congress a lot of work has been done for the 2020 main topic. DG would like to thank the general reporters W. Haslehner and M. Lamensch for all their efforts.

The topic of next year's congress will be History and Taxation, the dialectical relation between taxation and political balance of power. The general reporter of the Antwerp congress will be P. Essers, who is also operating a working group. The guidelines to be sent to the national reports are almost finalized and will be sent soon to the national reporters, who have to be appointed by 30.6.2020.

During the AC meeting of this afternoon it has been decided that the topic of the 2022 Vienna Congress will be "Taxation of companies in distress", with E. Kristoffersson as the general reporter.

DG announces the winner of the European Tax Thesis Award, a yearly award granted by EATLP and the European Commission. The winner of this year is Rita Julien with her thesis "Credit Method: Compatibility and Constraints under EU Law". She will be asked to give a presentation during the

Congress of next year.

The posters of the Poster Programme are posted on the EATLP website. DG asks the members to have a look at the posters and to send feedback to the authors of the posters.

## **6.2. Composition of Academic Committee**

DG presents the changes in the Academic Committee:

- Austria: Tina Ehrke Rabel (member) to be re-elected, Sabine Kirchmayr (deputy member).
- Denmark: Peter Koerver Schmidt (member) and Inge Langhave (deputy member, with effects as of 1.1.2021) are both elected to replace Jakob Bundgard (former member) and Jane Bolander (former deputy member)
- Finland: Juha Lindgren (former deputy member) will replace Marjaana Helminen as member, Helminen will take over the deputy member role
- Greece: Andreas Tsourouflis will fill the vacant deputy position as of 1.1.2021.
- Hungary: Istvan Simon (member) to be re-elected, Daniel Deák will fill the vacant position of Deputy member
- Poland: Dominik Mączyński (member) elected to replace Jan Gluchowski, deputy position is vacant
- Portugal: Rita Calçada Pires proposed for the vacancy of deputy position
- Russia: Daniel Vinnitskiy proposed for replacement of the deputy position
- Spain: Andres Baez was deputy member, José Calderon was member, they will exchange positions
- Sweden: Stefan Olsson (member) will replace Eleonor Kristoffersson (former member), Katia Cejie (deputy member) will take over deputy role from Stefan Olsson
- Switzerland: Rene Matteotti (member) will replace Pierre-Marie Glauser (former member), Adriano Marantelli (deputy member) replaces Matteotti as deputy.

## **7. ELECTIONS**

### **7.1. Composition Executive Board**

AM informs the GA that the first mandate of BP is going to expire in December 2020. According to AM, BP is a very active member of EATLP, he has served in various functions like being the host of next year's congress. B. Peeters is an impeccable treasurer of EATLP, always keeping an eye on the original spirit of EATLP and legal questions regarding the interpretation of the Articles of Association. AM thanks BP for all the work he does for EATLP. BP has indicated that he would like to continue working for EATLP. The GA approves the reappointment of BP.

## **8. FINANCIAL MATTERS**

The EB has decided that the annual fee for 2021 will remain as it currently is (EUR 100).

AM stresses the importance of the timely payment of the membership fee and recommends the members to use the direct debit system (available as of this year), also to reduce the administrative workload. AM informs that 60 members who have not yet paid the fee of this year and even about 20 members who still did not pay the 2019 fee. To avoid a termination of the membership, AM reminds the members who still have not paid the 2019 fee not to wait until a final reminder.

AM introduces the new policy payment of fee and participation at the AC. Because of the problems experienced in the recent future, as January 1<sup>st</sup>, 2021, the EB has decided to request that members who have arrears with the payments of the annual fee can neither apply as candidates to AC, not participate to its meetings. Besides of course the termination of the membership at the same conditions that apply to all members. AM indicates that the EB will hopefully not be obliged to enforce this policy.

AM shares the good news that the EB has decided to subsidize the participation of poster program students in the annual congress with EUR 200 per student up to a total amount (for the EATLP budget) of EUR 3000. The EB felt having to foster the participation of young and bright doctoral students, for which even a small token of encouragement can make the difference and facilitate their participation to

the annual congress.

All 2020 posters are available on the brand new EATLP website.

### **8.1. Annual Accounts 2019**

BP starts his update on the financials by thanking everyone for his reappointment and for the trust in his role as treasurer.

For the GA meeting three documents were sent to the members: the draft financial statement 2019, the summary of the financial statement and the draft budget of 2020.

BP also stresses the important of paying the membership fees in time as this is according to him essential for the existence of the association. One of the larger expense items of last year was the handling and production of books. According to BP the financial situation of the EATLP is solid and sound. The draft financial statement was also sent to the internal auditors G. Meussen and P. Essers.

### **8.2. Auditors' Report 2019 – EATLP auditors Peters Essers and Gerard Meussen**

P. Essers gives a short update on the internal audit. The internal auditors have approved the financial statements of 2019.

AM then calls a vote on the 2019 accounts, which are approved.

### **8.3. Budget 2020**

BP presents the budget for 2020, which is quite similar to last year. The budget is approved by the GA.

The EB has received an observation of J. de Goede on the large reserves of EATLP and the possible plans with it for the future. According to AM there were some unexpected expenses in the last couple of years like the implementation of the GDPR and this year the cancellation of the EATLP congress. Therefore, the EB prefers at this moment to be prudent on the reserves. There will be some projects in the future, also as mentioned earlier during this meeting, the sponsoring of the poster programme. AM welcomes ideas from members on this subject.

## **9. FUTURE CONGRESSES**

### **9.1. Congress 2021**

The Congress of 2021 will be organized in Antwerp from 3-5 June 2021.

BP shares some information on Antwerp with the GA, he also invites the members to watch the promotion video on the new website. BP is looking forward to welcome everyone in Antwerp next year.

### **9.2. Congress 2022**

The Vienna congress will take place from 16-18 June 2022.

### **9.3. Congress 2023**

The congress of 2023 will be organized in Luxembourg

AM would like to encourage universities from countries that did not have the opportunity yet to host a congress to congress the EATLP EB to present their proposals. The policy of EATLP is to encourage geographical diversity and make all European countries feel that they can participate to EATLP. AM invites universities from countries like Croatia, Czech Republic, Denmark, Greece, Ireland, Norway, Russia, Serbia, the Ukraine, as well as the newly represented European countries such as Bulgaria and Slovakia to present proposals for future congresses. When assessing the applications, the EB will be considering the signs of evidence already shown by EATLP members from that specific country and the

overall sustainability of the proposal. All though countries that have never organized a congress before have priority, the EB will also take into consideration the applications from the universities of countries that already hosted a congress before.

## **10. CONGRESS BOOK**

AM presents to the GA the book on Tax Procedures of last year's congress which has just been released. AM would like to thank PP as the general reporter and editor of the book for all his efforts as well as all the work done by the national reporters, which have made it possible to produce the book before the annual congress enforcing the timeline despite the COVID19 crisis. AM stresses the importance of sticking to the deadlines of the book production process in order to have the book on value creation published before the congress in Antwerp.

## **11. MISCELLANEOUS**

AM gives an update on the new EATLP website. The new modernized website will be more functional and professional and could also be used as a platform to work and store all the relevant information of EATLP. The new website was launched this afternoon.

As indicated by AM earlier in this meeting, the EB would like to reinforce the perception of EATLP as a relevant stakeholder and the dialogue with other institutions and associations. A cooperation agreement has been signed with IFA Europe. IFA Europe was represented in this afternoon's AC meeting by Guglielmo Maisto, there has been collaboration between the two institutions on the design of the program of the Milan congress that also had to be rolled over.

Before starting the Academic part of the GA meeting, AM would like to thank the EB, including Yolanda Arbon for an intense and difficult year where EATLP absorbed much time, effort and patience. AM thanks them all for all the good work.

## **12. SPEECH FRANS VANISTENDAEL (EU solidarity requires EU taxes)**

*M. Elena Scoppio, EU Commission (Cabinet Commissioner Gentiloni) – discussant*

AM introduces the Academic part of the GA meeting. In the context of the policy of interaction with other institutions, the EB has decided to offer some academic content to this year's online GA, it has been decided to add to this GA an intervention by F. Vanistendael on solidarity and taxation in the EU. Dr M. Elena Scoppio from the EU Commission Cabinet Gentiloni will comment after F. Vanistendael's intervention, sharing her personal views, she will not be speaking on behalf of the EU Commission.

Because of the Covid-19 situation in Europe a group of members of the EATLP were concerned about the EU situation and published an EU tax manifesto with a specific proposal. That idea came out before the EU commission proposed the economic recovery fund to be partly funded with EU taxes.

F. Vanistendael was the first signatory of that manifesto and this is the reason why the EB decided to ask F. Vanistendael to share with us his current views on this topic, which has become a hot one in the EU nowadays.

F. Vanistendael has asked the EB to set up a working group on this topic. Therefore, EATLP will be working on this in the next months and host one more working group, in line of the spirit that it can be the European academic platform open to projects and ideas from all around the world.

In the spirit of interaction with EU institutions, the EB has invited Dr, M. Elena Scoppio, from the cabinet of Commissioner Gentiloni. AM would like to thank M. Elena Scoppio for accepting the personal invitation with such a short notice. The EB is particularly appreciative of her technical competence and therefore convinced that M. Elena Scoppio will be a great and challenging discussant for F. Vanistendael.

AM would also like to thank the representatives from the EU Commission and the European Parliament who have joined us for this event.

After the speech of F. Vanistendael, AM closes the meeting and thanks all those present at the online GA meeting.

## Annex 1 – New members

	<b>First Name</b>	<b>Last Name</b>	<b>Title</b>	<b>University</b>	<b>Country</b>
1	Mustafa	Akkaya	Professor	Bilkent University	Turkey
2	Francisco M.	Carrasco González	Associate Professor	Universidad de Cadiz	Spain
3	Vikram	Chand	Associate Professor	University of Lausanne	Switzerland
4	Nevia	Čičin-Šain	Assistant Professor	WU Wien	Austria
5	Stefano	Dorigo	Associate Professor	University of Florence	Italy
6	Gulsen	Gedik	Associate Professor	Bursa Uludag University	Turkey
7	Itai	Grinberg	Professor	Georgetown University	USA
8	Peter	Hongler	Professor	University of St. Gallen	Switzerland
9	Svetislav	Kostić	Docent	University of Belgrade	Serbia
10	Marie	Lamensch	Professor	Free Univ. Of Brussels/UC Louvain	Belgium
11	Inge	Langhave	Professor	Aarhus University	Denmark
12	Eleonora	Lozano	Professor	Universidad de los Andes School of Law	Colombia
13	Marianne	Malmgrén	Docent	University of Eastern Finland	Finland
14	Savina	Mihaylova	Senior Lecturer	Sofia University St. Kliment Ohridski	Bulgaria
15	Ganeta	Minkova	Professor	Plovdiv University 'Paisty Hilendarski'	Bulgaria
16	Francesco	Montanari	Associate Professor	University G. D'Annunzio of Chieti-Pescara	Italy
17	Selçuk	Özgenç	Associate Professor	Sakarya University	Turkey
18	Miroslav	Strkolec	Associate Professor	Pavol Jozef Safarik University	Slovak Republic
19	Yuya	Suzuki	Associate Professor	Graduate Institute for Entrepreneurial Studies	Japan
20	Timo	Torkkel	Adjunct Professor (Docent)	Vaasa University	Finland
21	Andreas	Tsourouflis	Senior Lecturer	University of Athens	Greece

22	Mie	Tsuji	Full Professor	Japan University	Japan
23	Matti	Urpilainen	Lecturer	Tampere University	Finland
24	Jan	Van de Streek	Full Professor	University of Amsterdam	Netherlands

