



2nd International Joint Seminar in Tax Law

After the first successful international joint seminar in tax law this February in Madrid, the second edition of the seminar took place from July 1 to July 2, 2010 in Düsseldorf. Under the direction of Prof. Dr Klaus-Dieter Drüen, Heinrich-Heine-University, and Prof. Dr Pedro M. Herrera, Universidad Nacional de Educación a Distancia (UNED), the seminar was held under the topic *“Influence of European Case Law on Direct Taxation - Recent Developments from a Comparative Point of View”*.

Spanish, Italian and German participants prepared papers and presentations to a wide range of aspects. Starting with recent tax law cases in which the ECJ recognized an infringement of fundamental freedoms, the discussion focused on the potential implications these rulings might have for national tax law provisions and the different attempts of national legislators to implement EU case law. Lively debated as well was the question, in how far the new development as to the reasons for justification of restrictions on fundamental freedoms might be a “safe haven” for national

provisions. With the requirements set by the European Commission for the compatibility of national state aid rules with the common market, a special issue was on the agenda that led in all member states to intense discussions.



With support of Freshfields Bruckhaus Deringer, it was taken care that the exchange of ideas and arguments took place in a pleasant setting. So was a part of the seminar upon kind invitation by Dr Jochen Lüdicke, partner of the Düsseldorf office, held at the premises of the law firm. The location over the rooftops of Düsseldorf gave the Spanish and Italian participants a perfect first impression of the city. The first glance was later deepened by a tour to the old town and its house breweries. A glass of *Altbier* was a welcomed relief from the midsummer temperatures.

As “the third time is the charm”, we are looking forward to a continuance of the international joint seminars in tax law!

