



3rd International Seminar in Tax Law

After the two successful international seminars in tax law held in Madrid and Düsseldorf in February and July 2010, the third edition of the seminar took place in Barcelona from January 9 to January 13, 2012. Under the direction of Prof. Dr Klaus-Dieter Drüen, Heinrich-Heine-University, Prof. Dr José A. Rozas, Universitat de Barcelona, and Prof. Dr Pedro M. Herrera, Universidad Nacional de Educación a Distancia (UNED), Madrid, about 20 Spanish and German participants exchanged views and shared experiences about *“Anti-avoidance Measures on a European Context – Recent Developments from a Comparative Point of View”*.

The papers and presentations prepared covered a wide range of aspects. The seminar started with general topics such as the requirements for compliance of anti-avoidance clauses with fundamental principles of law being for instance the principles of equal treatment and legality. On this basis, the participants presented and discussed specific issues from the notion of wholly artificial transactions in CJEU case law to questions concerning the transportation

proof in intra-EU sales from the VAT perspective. The discussions were enriched by statements of practitioners, who shared their practical experiences.



The coordinators of the seminar took as well care that the ideas and arguments were exchanged in a pleasant setting. So was the first part of the seminar held upon kind invitation by Pedro Aguarón, partner of the Barcelona office of Baker & McKenzie, at the premises of the law firm. The Universitat Abat Oliba CEU was host of the following session of the seminar. Both locations with its scenic views gave the participants enjoyable impressions of the city. Besides tax law, the participants had as well the chance to enjoy Barcelona. At spring-like temperatures, many sights could be seen such as Gaudi’s Basílica de la Sagrada Família or the Parc Güell. A visit to one of the famous tapas bars could not be missed to round off the day.

We are looking forward to the continuance of the series of international seminars – the next edition will take place in Rome in spring 2013.

