



# Competition Law Forum

## State Aid, Tax, and the Notion of Selective Advantage

26 March 2014, Brussels, Fondation Universitaire (14:00 - 18:00)

**Moderators** Dr Liza Lovdahl Gormsen, Competition Law Forum (panel 1)  
Kristina Nordlander, Sidley Austin LLP (panel 2)

### Programme

14:00 – 14:10 **Introduction** by Dr. Liza Lovdahl Gormsen (Director, Competition Law Forum)

#### Panel 1

14:10 – 14:30 **Helena Malikova** (European Commission, Task Force Tax Planning Practices) –  
The Commission’s framework of the current actions in the area of aggressive tax planning

14:30 – 14:50 **David Evans** (Executive Director, Ernst & Young) –  
The underlying theory of tax rulings and the Commission’s approach in the on-going tax ruling cases

14:50 – 15:10 **Professor Leigh Hancher** (University of Tilburg) –  
A Selectivity Economic Advantage and the cases of Autogrill Espana and Banco Santander SA

15:10 – 16:00 Panel discussion and Q&A

16:00 – 16:30 Coffee break

#### Panel 2

16:30 – 16:50 **Dr. Rita Szudoczky** (Vienna University of Economics and Business) –  
The cases of Amazon, Fiat, Starbucks, and Apple, and the latest in the Belgian ‘excess profit’ case

16:50 – 17:10 **Professor Jonathan Schwarz** (Barrister Temple Tax Chambers, Visiting Professor at King’s College London)  
Transfer Pricing: the arm’s length principle in corporate international taxation

17:10 – 17:40 Panel discussion and Q&A

17:40 – 18:00 **Humbert Drabbe** (Fipra International - former DG Competition Director of State Aid) –  
Summary conclusions

18:00 – 19:00 Drinks Reception