



IFA ROMANIA • CECCAR • BABES-BOLYAI UNIVERSITY CLUJ NAPOCA – FACULTY OF ECONOMICS
AND BUSINESS ADMINISTRATION • UNIVERSITY OF TIMISOARA

CEE Tax Lab 2017

8-9 SEPTEMBER 2017

*Faculty of Economics and Business Administration
58-60 Teodor Mihali Street, Cluj-Napoca, Babeș-Bolyai University Cluj-Napoca*

AGENDA

SEPTEMBER 8, 2017 (FRIDAY)

9.00-9.30

Opening of the conference

Professor **Radu Bufan**, PhD Faculty of Law of the West University of Timisoara

Professor **Robert Sova**, PhD The Bucharest University of Economic Studies, President CECCAR

Subject 1.

ENFORCEMENT OF EU TAX LAW IN CEE COUNTRIES

Chair: Wlodzimierz Nykiel, PhD University of Lodz

9.30-11.30

Country reports

Bulgaria **Valentin Savov**, LLM at Leiden University

Hungary *Reporter:* Lawyer **Tamas Feher**, Jalsovszky, Ungaria
Lawyer **Adam Fischer**, Jalsovszky, Ungaria

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Discussant: Professor **Daniel Deak**, PhD Corvinus
University of Budapest
The case C-65/16 Istanbul Lojistik.

Serbia **Svetislav Kostic**, PhD University of Belgrade
*The impact of the jurisprudence of the ECHR in Serbia. The relevance
of EU State Aid developments.*

11.30-12.00 *Coffee break*

12.00-14.00 **Poland** **Wlodzimierz Nykiel**, PhD University of Lodz

Romania *Reporter:* Associate professor, **Natalia Svidchi**,
PhD West University of Timisoara
Professor **Radu Bufan**, PhD Faculty of Law
of the West University of Timisoara

Discussant: **Romana Schuster**, Senior Manager at KPMG
*The principle of proportionality – potential breaches
in Romanian tax law and administrative practice.*

SEPTEMBER 9, 2017 (SATURDAY)

Subject 2.

PRACTICAL ISSUES ON VAT

Chair: Senior Lecturer, **Ciprian Paun**, PhD Babeş-Bolyai University, Cluj

9.00- 11.00 **The right to deduct the input VAT**

Senior Lecturer, **Ciprian Paun**, PhD Babeş-Bolyai University, Cluj
Lecturer **Cosmin Costas**, PhD Babeş-Bolyai University, Cluj
*Romanian Cases before the Court of Justice of the European
Union – short selection.*

Professor **Daniel Deak**, PhD Corvinus University of Budapest
The case C-564/15 Farkas.

Florin Dobre, PhD, Executive president CECCAR
Case C-101/16 - SC Paper Consult SRL – Opinion of Advocate General.

11.00-11.30 *Coffee break*

11.30-12.30 **The proof of intracommunity supplies**

Speakers

Professor **Radu Bufan**, PhD Faculty of Law of the West University of Timisoara

The problems of the physical tracking of goods as method to monitor the collection of the VAT.

Associate professor **Brăduț Bolos**, PhD "Petru Maior" University Targu Mures

Lecturer **Raul Felix Hodos**, PhD "Petru Maior" University Targu Mures
Proof of intracommunity online services supply and it's impact on VAT

Subject 3.

THE BEPS AND THE FUTURE APPLICATION OF BEPS IN THE CEE COUNTRIES

Chair: Svetislav Kostic, PhD University of Belgrade

12.30-15.00 *Speakers*

Daniel Iovescu, Partner ABA Management, Timisoara
Revised OECD TP Guidelines (following the implementation of BEPS Action 8-10 and 13). Update of the General Guidelines for Applying the Arm's Length Principle.

Professor **Daniel Deak**, PhD Corvinus University of Budapest
The implementation of the BEPS project with regard to the interests of capital importing countries, including CEE jurisdictions.

Coffee break

Svetislav Kostic, PhD University of Belgrade

The necessity of developing administrative capacities in CEE countries in light of BEPS developments.

Professor **Dejan Popovic**, PhD University of Belgrade

The Serbian position on the MLI (multilateral instrument).

Associate professor **Mirela Buliga**, PhD University of Bucharest,

Lawyer at Leaua & Asociatii

Tanti Anghel, former General Manager in Ministry of Public Finance

Romania

The contribution of the exchange of information Directive.