

EU/EEA State aid rules and Tax law – workshop

Norwegian House of Research and Innovation, Rue Guimard 9, 1040 BXL

26 November 2019

Part I What “arm’s length principle”?

12.00-13.00 Lunch/Welcome

13.00-13.30 The “arm’s length principle” from the perspective of Tax law

Georg Børresen, Assistant director general, Norwegian tax authorities

13.30-14.15 The “arm’s length principle” in State aid cases – The latest from the Court of Justice of the European Union

Dr Liza Lovdahl Gormsen, Director of the Competition Law Forum & Senior Research Fellow in Competition Law, British Institute of International and Comparative Law

14.15-14.45 The “arm’s length principle” from a pluralistic perspective of EU law

Joana Cristina Pedroso, Doctoral student in Tax Law, University of Gothenburg

14.45-15.00 Coffee/tea break

Part II The Selectivity Condition in State aid law

15.00-16.00 The selectivity condition in tax cases – where do we stand? Introductory remarks

Dr Malgorzata Cyndecka, Associate Professor at University of Bergen

The recent case law – (even) less clarity?

Maarten Aalbers, PhD candidate, Leiden School of Law, Leiden University

Dr Henrik Skar, Postdoctoral Research Fellow at University of Bergen

16.00-16.30 The Norwegian cash refund of the tax value of petroleum exploration costs – the question of selectivity in practice

Christian Jordal, Deputy Director, State Aid Unit, EFTA Surveillance Authority

16.30-16.45 Coffee/tea break

Part III Recovery of tax aid – selected issues

16.45-17.15 - New Recovery Notice – old problems (with national legislation)?

Tax schemes implemented under GBER, time limitations, etc.

Dr Malgorzata Cyndecka, Associate Professor at University of Bergen

17.15-17.30 (18.00 if needed) Discussion

19.00 Dinner at Stirwen Restaurant Chaussée Saint-Pierre 15-17, B-1040 Etterbeek

<http://www.stirwen.be/en/>

Invited participants:

José Luis Buendía, Partner in charge of the Garrigues' Brussels office, Managing Director of European State Aid Law Quarterly

Dr Andreas Bartosch, Bartosch EU Law, Brussels, co-founder of European State Aid Law Quarterly

Liv Jægersborg, The Norwegian Ministry of Finance

Ingeborg Djupvik, Lawyer at The Confederation of Norwegian Enterprise (NHO)

Guri Lindblad, PhD Research Fellow at University of Bergen

Vaido Poldoja, Senior Legal Officer, Competition & State aid, EFTA Surveillance Authority

The Norwegian tax authorities (Skatteetaten):

Beathe Woxholt

Anne Lene Dyrstad

Arnulf Rabben

Linda Svee

Georg Børressen

Fredrik Loe

Gard Hallberg

Associate Lawyers, Deloitte: Tom Skogly and Mette Lundal