

**RUSSIAN ASSOCIATION OF LEGAL EXPERTS
EURASIAN ECONOMIC COMMUNITY
INTER-PARLIAMENTARY ASSEMBLY**

**International Association of Financial law
Eurasian Research Centre
for International and Comparative Fiscal Law**

Dear Colleagues,

We invite you to take part in the work of the Second Session of the European-Asian Law Congress which will take place in Yekaterinburg, 15-16 May 2008.

The First Session of the European-Asian Law Congress was held 17-18 May 2007 and brought together more than 500 participants from Austria, Azerbaijan, Belarus, Germany, India, Italy, Kazakhstan, Cyprus, China, Kyrgyzstan, Lithuania, Russia, Tajikistan, Uzbekistan, Ukraine, Finland, France, Poland, including the representatives of the Integration Committee of the EurAsEC, Inter-Parliamentary Assembly of the EurAsEC, the Economic Court of the CIS and other international bodies and organizations.

In accordance with the decision of the First Session of the European-Asian Law Congress (Head of the Org. Committee – Chairman of the Accounts Chamber of the Russian Federation S.V. Stepashin) Expert Commissions were organized, the plan of research activities was approved. In particular, the Expert group on legal support of interstate partnership and economic cooperation, finance, taxation and customs relations was formed. The results of the research carried out are planned to be discussed within the framework of the Second Session of the European-Asian Law Congress.

Dear Colleagues, we look forward to seeing you among the participants of the Congress and count on our fruitful cooperation.

President of the International Association of Financial Law,
Head of the Department of Financial Law
of the Russian Academy of Justice
Prof. Dr. S.V. Zapolskiy



Head of the Eurasian Research Centre,
Head of the Department of Tax and Financial Law
of the Urals State Academy of Law
Prof. Dr. D.V. Vinnitskiy



**«Financial, Tax and budget law,
International economic cooperation»
(15-16 May 2008, Yekaterinburg)**

Issues for discussion:

General issues:

1. Financial law and urgent problems of international economic cooperation;
2. The role of international courts in settling tax disputes: the European Court on Human Rights, the Economic Court of the CIS, the Court of the EurAsEC, the European Court of Justice;
3. Prospects for European-Asian states to join the Organization of Economic Cooperation and Development: the possible influence on the case law of applying tax treaties;

**Financial law
and economic integration**

EurAsEC:

4. Discussion of the draft fundamentals of legislation on budgetary policy of the EurAsEC and draft fundamentals of legislation on taxation of the EurAsEC: framework documents or directly applicable legal acts?;
5. Tax Treaties between Member States of the EurAsEC: developing the common model of legal regulation;

EU:

6. The EU and Russia – the experience of applying the Partnership Agreement (of 24 June 1994) in the sphere of taxation and prospects for improving the legal basis of partnership in 2008-2009;
7. Freedom of establishment and freedom of movement of capital in Partnership Agreements with the EU: the influence on taxation in cross-border situations.

Please, send your applications to make a report or to take part in the discussions on the above-mentioned topics by e-mail (ER-centre-finance@soeka.ru) or by fax (+7 343 371-59-50; +7 343 371-24-92). The deadline is 15 April 2008.

Expert Group
on legal support of interstate partnership and economic cooperation,
finance, taxation and customs relations

Information for National Reporters

In the framework of the Expert Group academics and practitioners specializing in the field of tax law can apply to make a National Report for one of the countries of the European-Asian region.

National Reporters are kindly requested to follow the structure of the questionnaire attached.

The report should be understandable without having recourse to the questionnaire. The length of the report should be about 12-18 pages (not more than 50.000 symbols).

The deadline for applications to make a National Report is 30 March 2008.

In case of approval of National Reporter by the Presidium of the Congress the deadline for presenting a draft Report (by e-mail: ER-centre-finance@soeka.ru) is 1 May 2008.

Please, send your applications to make a National Report by e-mail (ER-centre-finance@soeka.ru) or by fax (+7 343 371-59-50; +7 343 371-24-92).

Questionnaire

I. General issues

1. In what way does the Constitution of your State and the national legislation define the influence of an international treaty on the system of national law? Are there any decisions of the national courts which deal with this problem? If yes, what legal position is expressed in these decisions?
2. The jurisdiction of what international court or international arbitration does your State recognize in accordance with the international treaties concluded or for different reasons: the International Court of Justice, the CIS Economic Court, the European Court of Justice, the Court of the Eurasian Economic Community, the European Court on human rights, arbitrations which are established in accordance with certain tax treaties, other international courts and arbitrations? What are the most important examples of taking decisions by the given courts or arbitrations on the disputes in which your State (your citizens and organizations) are involved or at the requests of your State? Give the general characteristics of such decisions and the method of their execution. Are there any decisions of the given international courts or arbitrations on tax and finance law matters?
3. What States has your State concluded tax treaties with? What is the subject of the given treaties: on direct taxes, on indirect taxes, on providing legal assistance on tax matters, other subjects? Is your State a member of any multilateral tax treaties? Does your State follow any model when concluding international tax treaties? If yes, to what extent does it relate to the model tax convention OECD, UN, CIS? Is there any case law connected with the disputes on applying the above mentioned tax treaties and have there developed any categories of typical disputes?

II. Taxation of companies

4. How does the national law of your State define the grounds for taxing companies (legal entities, organizations)? How does the national law define the residence of companies for taxation purposes? What are the key differences in taxing resident companies and non-resident ones?
5. Are there differences in taxing resident companies established by residents of your State and resident companies with foreign participation (including subsidiaries and dependent companies)?
6. Are there any essential differences in taxing permanent establishments of foreign companies and resident companies of your State?
7. Are there any differences in taxing dividends and interests received by resident companies of your State and foreign companies but from the sources in your State?
8. Are there any differences in deducting from tax base the expenses incurred when paying for services rendered by resident companies and foreign companies (on the territory of your State or abroad)?
9. Are there any rules in your State on transfer pricing, thin capitalization, controlled foreign corporations or other similar rules? Are there any differences in their application depending on the taxpayer residence?

III. Taxation of individuals

10. How does the national law of your State define the grounds for taxing individuals? How does the national law define the residence of individuals for taxation purposes? What are the key differences in taxing the incomes of resident individuals and non-resident ones?
11. Are there any differences in the tax rates applied and in defining the tax base (including the rules of applying tax deductions) when taxing the incomes of resident individuals and non-resident ones?
12. How does the national law determine the order of taxing the incomes of individuals in the form of dividends, interest and royalty? Are there any differences in taxation depending on the residence or citizenship of individuals or established on the basis of other similar criteria?

IV. Fiscal restrictions (obstacles) and their justification

13. Are there any differences in taxation (among those mentioned in section II-III) which are applied on the residence criterion, citizenship or another similar one and which are from your point of view, of discriminatory or not quite justified character? If so, what are they and do they restrict the free movement of goods, services, capital and persons? Are these restrictions (obstacles) removed by bilateral international treaties, for example, by tax treaties?
14. **For Member States of the Eurasian Economic Community (including observers):** Are there any provisions in the treaty on establishing the EurAsEC and the treaty on the Customs Union and the United Economic Space (or other international agreements connected with them) to which the restrictions (obstacles), mentioned in §13 of the questionnaire, contradict?
15. **For States of the European-Asian region which have a Partnership Agreement with the EC** (Russia, Kazakhstan, Ukraine and others): Are there any provisions in a Partnership Agreement with the EC to which the restrictions (obstacles) mentioned in §13 of the questionnaire contradict?
16. **For Member States of the European Union:** Are there any provisions in the EC treaty, EC Partnership Agreements with certain States of European-Asian region (in particular, Russia, Kazakhstan, Ukraine) to which the restrictions (obstacles) mentioned in §13 of the questionnaire contradict?