

COMMITTEE / STUDY GROUP / PANEL

Date	Tuesday, 8 December 2020
Time	23:00-25:00 (JST) / 14:00-16:00 (GMT)
Study Group	Study Group on International Tax Law
Session Chair	Rt Hon Lady Arden DBE, Justice of Supreme Court, United Kingdom
Study Group Chair	Advocate General Juliane Kokott, Court of Justice of the European Union (German Branch)
Study Group Chair	Prof Pasquale Pistone, IBFD/WU Vienna University/University of Salerno (Italian Branch)
Comment	The session on International Tax Law will outline the scientific goals of the study group and how it fits in the ILA context. The session will then focus on the first phase of research on taxpayers' rights. After a general part on public international law and taxation the session will address specific procedural rights, rights related to sanctions and substantive rights. The session will provide an overview of relevant issues and findings before setting out the path to the completion of phase 1 by summarising the global legal framework for the protection of taxpayers' rights. There will be open discussion on all items. We will conclude by setting the framework for phase 2 of our research on tax nexus – In search for international tax justice.