

Aristotle University of Thessaloniki



# EU TAX SUMMER SCHOOL

## "THE EU INITIATIVES ADDRESSING TAX EVASION AND TAX AVOIDANCE"

Jean Monnet Chair  
EU Tax Policy & Administration



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## WEBINAR BOOKLET

### July 19-22, 2021

Jean Monnet Chair on EU Tax Policy & Administration  
ELSA Webinars Academy on European Tax Law  
Under the auspices of the Greek Ministry of Finance,  
CIEEL and AIESEC Greece  
Supported by KPMG Greece



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## Speakers

(mentioned according to the program)



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## ***Gerassimos Thomas, Director General Taxation and Customs Union – DG TAXUD***



***Gerassimos Thomas is Director-General in the Directorate-General for Taxation and Customs Union at the European Commission. Prior to his current assignment, G. Thomas had professional assignments as: Deputy Minister for Environment and Energy in Greece (2019-2020); Deputy Director-General in the Directorate-General for Energy and Chairman of the Steering Board of the European Fund for Strategic Investments (EFSI) (2014-2019); Director Finance at DG ECFIN (2009-2014); member of the EIB and EIF Board of Directors (2009-2017); Head of cabinet of Joaquin Almunia, Commissioner for Economic and Monetary Affairs (2005-2009); Deputy Spokesman for Commission President Romano Prodi; Spokesman for economic and monetary affairs for Commissioner Pedro Solbes (2000-2004). Prior to 2004 held various positions in the European Commission, the European Investment Fund and in investment banking in London.***



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## ***Dr. Petros Pantazopoulos, Post-doctoral Researcher, Ass. Lecturer in Tax Law, University of Athens Law School***



***Petros Pantazopoulos holds an LL.B, an LL.M. and a PhD in tax law from the Law School of the University of Athens. He is a Post-doctoral researcher in the field of tax law at the Law School of the University of Athens. He also lectures at the Athens University of Economics and Business (Post Graduate Programme in Tax Law of the Centre for Professional Training). Petros is also a frequent speaker on issues of Greek tax law. He has contributed in many books on tax and administrative law. He is a member of the scientific committee of several law journals. He is a Partner at Fortsakis Diakopoulos Mylonogiannis and associates Law Firm and the Head of the Firm's tax and administrative law practice. A recognised tax attorney, with extensive experience in tax and customs litigation and out-of-court dispute resolution, Petros advises several domestic and foreign entities and private clients on direct and indirect tax matters and on administrative (tax, customs) and court procedure.***



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## ***Katerina Savvaidou, Assistant Professor of Tax Law of the Aristotle University of Thessaloniki, Chair Holder of the Jean Monnet Chair on EU Tax Policy and Administration and former Secretary General of Public Revenues of Greece***



***Katerina Savvaidou is a professor of tax and fiscal law at the School of Law of the Aristotle University of Thessaloniki, external associate at the Department of Economics of University of Macedonia and lawyer of the Supreme Court. She holds a Jean Monnet Chair in “European Tax Policy and Administration”. She is also specialized in the ADR, is accredited mediator and an accredited advanced mediation trainer. She has served as Secretary General for Public Revenue, as a member of Supervisory Body of the Greek tax administration, as a Special Legal Advisor at the Ministry of Finance and as a Special Associate at the Inspectors - Controllers Body for Public Administration. She has also taught at Kapodistrian University of Athens, National School of Public Administration and National School of Judges. She also has an extensive experience in the private sector at the company “PwC” and Arthur Andersen. She graduated from Kapodistrian University of Athens’ School of Law, has a Diploma of French Studies (Université Jean-Moulin III), a Master’s Degree in Public Law (Université de Paris I- Sorbonne), a Master’s Degree in Public Finance and Tax Law (Université de Paris II - Assas) and a Ph.D. (University of Paris II - Assas). She has pursued Post-Doctorate Research in Corporate Taxation at Kapodistrian University. She also received executive education on “Comparative Tax Policy and Administration” at Harvard University’s John F. Kennedy School of Government. Katerina Savvaidou holds various professional certifications, (TADAT, ADIT, PFM, APCIT), while she is a speaker at conferences in Greece and abroad and has written various scientific articles and books in tax and fiscal law. Her monography “Fiscal Transparency” was awarded from the Academy of Athens.***



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## ***Rita De La Feria, Professor of Tax Law at the University of Leeds***



***Rita de la Feria is Professor of Tax Law at the University of Leeds, and an International Research Fellow at the Oxford University Centre for Business Taxation. She received her law degree from the University of Lisbon (1999), and did her PhD at the University of Dublin, Trinity College (2006), after a brief career in practice. Professor de la Feria research focus primarily on tax law and policy, and she has published widely on these areas, including five books, and over 60 journal articles and book chapters. She has been a visiting professor or scholar at various Universities around the world, including New York University, University of New South Wales, and McGill University. She is actively engaged in global tax policy discussions, and has provided tax policy and legal drafting advice to several Governments worldwide, and has testified before five elected Parliaments, across four continents. Her research is regularly cited by courts across Europe, including the EU Court of Justice and various European Supreme Courts. Professor de la Feria was listed two years running (2015-2016) in the Global Tax 50, as one of the most influential tax people in the World; was co-recipient of the 2016 Outstanding Women in Tax Award; and in 2019 was recognised in the 100 Years of Women in Tax, as one of the most influential women in tax in the last 100 years.***



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# ***Ricardo García Antón, Assistant Professor in Tax Law, Tilburg University, Fiscal Institute Tilburg***



***Ricardo García Antón is an Assistant Professor in International Tax Law and European Tax Law at Tilburg University. From 2015 to 2018, he was a Research Associate and postdoctoral research fellow at IBFD Academic (Amsterdam, The Netherlands). He was educated at the University of Seville, where he graduated in Law in 2002. He holds a Master's degree in Taxation from the Instituto de Estudios Fiscales/University of Seville (Spain) and an advanced Master's degree in Comparative, European and International Law from the European University Institute (EUI). He received his PhD from the EUI in 2015 with a thesis on the preliminary ruling procedure and direct taxation, which was awarded the prize for the best doctoral thesis by the Association of Professors of Tax Law. Before joining the EUI in 2010, he worked for seven years as a tax practitioner at Deloitte, PwC and one of Spain's leading law firms (Pérez- Llorca) in the field of taxation, concentrating on tax due diligences and audits, real estatetaxation, mergers and acquisitions, litigation. His research interests currently focus on European taxation and international tax law. Among international tax issues, Ricardo is mainly concerned with the concept of multilateralism, with a special focus on the multilateral instrument (MLI) and also transfer pricing.***



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***Dr. Vasiliki Athanasaki, Post-doctoral Researcher at Aristotle University of Thessaloniki, IKY Scholar, Scientific Associate at the Jean Monnet Chair on EU Tax Policy & Administration***



***Dr. Vasiliki Athanasaki is a Lawyer-Tax Advisor, Tax and Transfer Pricing Expert, specialized in EU and international tax law, Legal Advisor at the Hellenic Capital Markets Commission, specializing in tax law, public law and capital markets law. She has a PhD in Public and Tax Law from the Law School of the National University of Athens ( unanimous excellent). She is a post-doc Researcher at the Law School of Aristotle University of Thessaloniki (AUTH), a Researcher on Digital Economy and Fintech issues at the European Law Observatory on New Technologies (Elontech) and a Scientific Associate-Researcher at the Jean Monnet Chair on EU Tax Policy and Administration of AUTH. Her post-doc research is co-financed by Greece and the European Union (European Social Fund- ESF), implemented by the State Scholarships Foundation (IKY). She holds the Advanced Diploma in International Taxation (ADIT) from the British Chartered Institute of Taxation (London) and the Advanced Professional Certificate in International Taxation (APCIT) of the IBFD. She is a lawyer, member of the Athens Bar Association since 2008. She has a total of over 10-years-experience in Big4 companies (PwC and Deloitte) and big law firms. She has extensive publications in various tax and legal journals and has attended various tax, transfer pricing and legal seminars as a speaker (both in Greece and abroad) and she is the author of various books.***



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***Irma Mosquera Valderrama, Associate Professor and PhD Dean at Leiden Law School, Leiden University, the Netherlands, and Lead Researcher of the European Research Council ERC Funded Project GLOBTAXGOV***



***Irma Mosquera is Associate Professor at the Faculty of Law, Leiden University, the Netherlands. She is the Lead Researcher of the project GLOBTAXGOV which investigates international tax law making by the OECD, G20 and the EU. This project has received a Starting Grant from the European Research Council (2018-2023). She is a frequent speaker on topics of tax policy making and global tax governance (see link to most recent presentations). She has published several articles in international and EU journals. On the topic of her 2 presentations, she has recently published in 2015 in the World Tax Journal Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism , in 2018 in the IBFD Bulletin Output legitimacy deficits of the BEPS Inclusive Framework ; in 2019 in Intertax: The EU Standard of Good Governance in Tax Matters for third (non-EU) countries; the 2020 in the German Law Journal: A new wind change in direct taxation, and Global Tax Governance (forthcoming Oxford University Press).***



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## ***Ana Paula Dourado, Professor of Tax Law and International and European Tax Law at the University of Lisbon***



***Ana Paula Dourado is Professor of Tax Law and International and European Tax Law at the University of Lisbon and has been a visiting professor at other European, American and African universities, as well as at the MoF training institute in Taiwan. Prof. Dourado is the editor-in-chief of Intertax and a member of the editorial boards and scientific committees of a number of European tax journals. She has acted as an expert on behalf of the legal department of the IMF, has drafted and negotiated tax reforms in Portuguese-speaking countries, and was a delegate for Portugal in working groups for direct tax harmonization at the European Community and in the working group for tax evasion and avoidance at the OECD. Prof. Dourado is a founding member of the Group for Research in European and International Taxation (GREIT), vice president of the Institute for Fiscal, Tax and Economic Law (IDEFF) and was a member of the EATLP Executive Board (2013-2017) as well as of the Academic Committee (2018-2020 and 2006-2012). She has published widely on international tax law, European tax law, and comparative tax law.***



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# ***Dr. Katerina Perrou, Post-doctoral Researcher & Assistant Lecturer in Tax Law, University of Athens Law School, Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue***



***Dr. Katerina Perrou is a Post-doctoral Researcher and Assistant Lecturer in Tax Law at the Law School of the National and Kapodistrian University of Athens. She is a Visiting Professor at Queen Mary University of London, UK and at the University of Amsterdam, the Netherlands. She completed her PhD on “Taxpayer Participation in Tax Treaty Dispute Resolution” at the Institute of Advanced Legal Studies, University of London, UK. In 2016-2018 she joined the IBFD, Amsterdam, the Netherlands, as postdoctoral research fellow on Tax Treaty Issues. She is the Secretary General of the Greek IFA Branch. Currently, she serves as Legal Counsel to the Governor of the Greek Independent Authority for Public Revenue. She may be contacted at [kperrou@law.uoa.gr](mailto:kperrou@law.uoa.gr). The opinions expressed during the seminar are her own personal and do not reflect the positions of the organizations she is affiliated with.***



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# ***Jeffrey Sachs, Director of the Center for Sustainable Development at Columbia University; President of the UN Sustainable Development Solutions Network***



***Jeffrey D. Sachs is a University Professor and Director of the Center for Sustainable Development at Columbia University, where he directed the Earth Institute from 2002 until 2016. He is also President of the UN Sustainable Development Solutions Network and a commissioner of the UN Broadband Commission for Development. He has been advisor to three United Nations Secretaries-General, and currently serves as an SDG Advocate under Secretary General António Guterres. He spent over twenty years as a professor at Harvard University, where he received his B.A., M.A., and Ph.D. degrees. He has authored numerous bestseller books. His most recent book is The Ages of Globalization: Geography, Technology, and Institutions (2020). Sachs was twice named as one of Time magazine's 100 most influential world leaders and was ranked by The Economist among the top three most influential living economists.***



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***Evgenia Papadopoulou, Senior Judge at the administrative Court of Appeal, Vice President of the Association of European Administrative Judges, Representative of the National School of Judiciary to European Judicial Training Network (EJTN) – Sub-Working Group Administrative, Activity Coordinator of EJTN (Sub-Working Group Administrative)***



***Evgenia Papadopoulou, born September 4 th 1971 in Thessaloniki, is a Senior Administrative Judge currently serving at the Tripoli Administrative Appellate Court. She is a Judge in Administrative Justice of Greece the past 20 years. During the period 2018-2020, she was the Head of the First Instance Administrative Court of Thessaloniki. She has obtained Master's degrees in "Public Law" at the Law Faculty of Aristotle University of Thessaloniki. She is the President of the 17th Independent Appeal Committee on Asylum. She is the Vice President of the Association of European Administrative Judges since 2018, co-chair of the Taxation Working Group of AEAJ since 2014 and represents the Greek National School of Judiciary to the Sub- Working Group "Administrative" of the European Judicial Training Network (EJTN). She is a member of the European Law Institute. She has participated as a speaker in many courses and seminars mainly in the field of Court management. She is currently actively engaged in several projects of the General Commission of the State for Ordinary Administrative Courts.***



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# ***Andrés Báez Moreno, Associate Professor of Tax Law at Universidad Carlos III in Madrid (Spain)***



***Andrés Báez Moreno is a Associate Professor of Tax Law at Universidad Carlos III in Madrid (Spain) and lawyer at the Madrid bar association. He was former postdoctoral research fellow at IBFD on selected issues regarding the UN Model, He has been a visiting pre and postdoctoral researcher at the Universities of Münster and Cologne (Germany) and the University of Padova (Italy), at IBFD and at the Max Planck Institut für Steuerrecht und Öffentliche Finanzen (München, Germany). His areas of expertise are domestic company taxation (in particular, commercial and tax accounting) and international taxation, fields in which he has published two books and more than 40 articles and contributions in Spanish, English and German. He has taught for more than 15 years at both the graduate and postgraduate levels in several Spanish universities and academic institutions. He also regularly lectures at LLM and PhD programmes in Brazil (IBDT), Colombia (Universidad Externado de Bogotá), Chile (UCVP Valparaíso) and Argentina (Universidad Torcuato di Tella, Buenos Aires). He has participated as a tax expert in several administrative and judicial proceedings collaborating with different Spanish and international law firms in the field of international and European taxation. He is a member of the EATLP (of which he is also Deputy Member of the Academic Committee), the IFA and the Spanish Association of Tax Advisers (Board for Corporate Taxation). He is also a member and (co-)founder of the Iberoamerican International Tax Observatory (Observatorio Iberoamericano de Tributación Internacional).***



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# ***Svetislav Kostić Associate Professor, University of Belgrade***



***Dr Svetislav V. Kostić, LL.M is an associate professor at the University of Belgrade Faculty of Law teaching at both undergraduate and graduate levels. Until 2016 Dr Kostić also held the post of a Director with Deloitte Serbia Tax Services. He is one of the founders of the Serbian branch of the International Fiscal Association, currently in the capacity of its Secretary General. He is a member of the Practice Council of the New York University School of Law LL.M in International Taxation and one of the Vice Chairs of the IFA Europe Region.***



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## ***Andreas Tsourouflis, Assistant Professor of Tax Law in Kapodistrian University of Athens***



***Andreas Tsourouflis is an Assistant Professor of Tax Law at the Law School of National and Kapodistrian University of Athens.***

***He completed his graduate studies at the University of Athens (1991), postgraduate studies in European Community Law at the University of Saarbrücken, Germany (1993) and doctorate studies in Tax Law at the University of Osnabrück, Germany (1997).***

***He has authored monographs, chapters in edited volumes and articles in numerous law journals. He is a regular speaker at seminars and congresses.***



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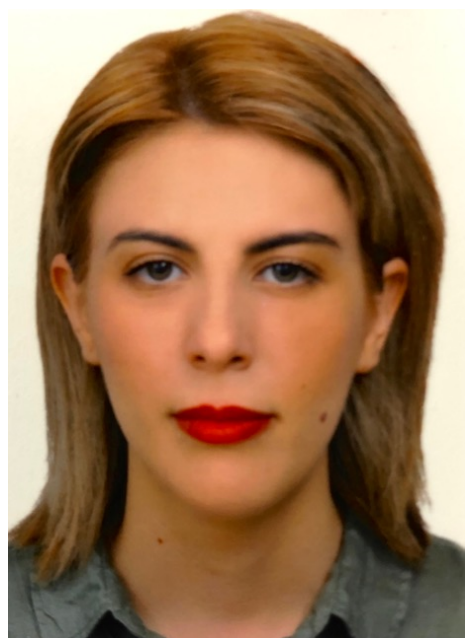
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## ***Georgia Fountoukidou, PhD Candidate in the Tax Law, Aristotle University of Thessaloniki, Lawyer at the Bar Association of Thessaloniki***



***Georgia N. Fountoukidou-Louka is a Lawyer, Member at Public Law Association of Greece, Member of Thessaloniki's Bar Association, and PhD Candidate in the Tax Law Department of Aristotle University of Thessaloniki Law School. Her PhD Thesis is about "Tax dimension of environmental protection" and her supervising professor is Dr Aikaterini Savvaidou. She holds a Bachelor degree in Law, from the Law School of Aristotle University of Thessaloniki and a Master in Public Law and Political Science from the same above-mentioned University, specializing in environmental law. (dissertation title: 'Environmental protection. Third Party Effect of the environmental right also in the context of Risk Theory') Her main interests concern Constitutional, Fiscal, Tax and Administrative Law issues, especially research on the field of Tax, Fiscal and Environmental Law. Georgia N. Fountoukidou-Louka has been practicing Law since 2017. She started working as a legal trainee both in law firms and in public services and at the moment as self-employed, running her own law office (since June 2019). She mainly works on administrative and tax law cases (especially environmental law, social insurance law, civil servants' law etc.). Her mother tongue is Greek, but can also speak excellent German, English and easily communicate in Italian***



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## ***Pavlos Vaenas, Vice President in charge of Seminars and Conferences, ELSA Thessaloniki***



***Pavlos Vaenas, currently serving as the Vice President in charge of Seminars and Conferences of ELSA Thessaloniki and as an Assistant for ELSA Delegations at ELSA International, is a third-year undergraduate student at the Faculty of Law of the Aristotle University of Thessaloniki. His main academic interests include public and labor law, whereas he is also passionate about foreign language learning. Ever since his school years he has participated in several youth exchange programs, international summer schools, Model United Nations, seminars and conferences, by virtue of which he has gained valuable personal, academic and professional experience.***



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## ***Silia Papanikolaou, Public Relations National Director of AIESEC in Greece***



***Silia Papanikolaou, at the age of 21 is the Public Relations National Director of AIESEC in Greece and a political science student at the University of Crete.***

***Through her participation in Models of United Nations and volunteer work in various organizations around the world, she actively works to eliminate inequalities as well as to develop the leadership characteristics of young people.***

***She has been responsible for various projects such as YouthSpeak forum 2021 and successfully managed to be the president of AIESEC in Crete until she took over her current role in the National Committee of AIESEC Greece.***

***For the last 3 years, she has been working for the UN Sustainable Development Goals. Key point being, the 2 month volunteering experience to the SDG 8 "Decent Work and Economic Growth" based program in Sri Lanka.***



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## ***Dr. Eftychia Mouameletzi, Attorney-at-law, Bar Association of Thessaloniki, Head of the “State Aid Unit”, Research Director at CENTRE OF INTERNATIONAL & EUROPEAN ECONOMIC LAW in Thessaloniki***



***Dr. Eftychia Mouameletzi, PhD, State Aid expert, Research Director at CIEEL, Head of State Aid Unit, Attorney at Law Born in Thessaloniki in 1963, she has studied law at the Aristotle University of Thessaloniki (1980-1984). She holds a Master’s degree in European Law from the “Université Libre de Bruxelles” (1985-1987, “Licence Spéciale” with great distinction) and has obtained a Doctorate (PhD) in European Law at the Aristotle University of Thessaloniki. Since 1987, Attorney at law at Thessaloniki Bar Association and since 2007, Research Director at the Centre of International and European Economic Law (CIEEL, Thessaloniki), where she was previously serving as academic researcher (1988-2006). Editing Director for the legal review “Hellenic Review of European Law” (2007-2019) and since 2002 Head of the State Aid Unit operating at CIEEL. Her research field is state aid: Consultancy to public authorities for granting state aid in compliance with EU rules; Expert in EU and national research projects; Lectures in training seminars and workshops for state aid; Papers in numerous conferences/colloquia and other academic events in Greece and abroad, in Greek, English and French (appointed as National Rapporteur to the 2018 FIDE Congress for the topic of “Taxation, State Aid and distortions of competition”); Teaching State aid Law at post-graduate level; Numerous publications (Practical Guides, contribution in collective works, articles, annotations and reviews of ECJ jurisprudence). She speaks English, French and Italian.***



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