



CONFERÊNCIAS NA FDUP

Seminário de Practicum em Ciências Jurídico-Económicas

21 de Maio de
2010

19h00 e 21h00

Anf. 128

TAX GOVERNANCE IN THE EU

Prof. Doutor Tymothy Lyons

ENTRADA LIVRE

O orador será apresentado pela Directora do CIJE,

Prof.ª. Doutora Glória Teixeira

Good tax governance

Timothy Lyons QC

Good tax governance (1)

- What is “good tax governance”?
- What is “economic governance”?

Good tax governance (2)

- For how long has “tax governance” been a concern of the international community and the EU?
- What EU legislation may be considered “tax governance” legislation?

Good tax governance (3)

- What are the internal implications of “good tax governance” for the EU, its MS and the Commission?
- What are the external implications of “good tax governance” for the EU, its MS and the Commission?

Good tax governance (4)

- Taxation is something within the competence of Member States but they must exercise this competence within the limits of EU law. What does this mean?

Good tax governance (5)

Suggested reading:

Promoting good governance in tax matters COM (2009) 201.final

Promoting good governance in tax matters [2009] British Tax Review, 361-364, T Lyons.

Good tax governance (6)

ECOFIN, 5400/10 (Presse)

European Parliament resolution of 10.2.10
on promoting good governance in tax
matters (2009/2174(INI))

Commission Communication COM (2010)
250.final (12.5.2010) *Reinforcing economic
policy coordination*