

TAXATION LAW RESEARCH PROGRAMME
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**The Impact of Fundamental Rights on Taxation:
the European Perspective**

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Wednesday, 26 January 2011, 1:00 – 2:00 pm
Room LG102, LG1 Floor, KK Leung Building, HKU

Fundamental rights have a long-standing tradition as the most important limit to the power of the state against the individual in continental Europe. This is also true with regard to tax law.

While this has been thoroughly studied in the context of national constitutional rights, the scope of limitations put on the national as well as the European legislator(s) by what falls under “European fundamental rights” has so far earned very little attention in academic writing and case law. Considering the wide range of rights involved, consisting of a mixture of national constitutional rights, European legal principles and international (human) rights, this is quite surprising.

This talk is an attempt to explore the scope and potential ramifications of these rights for the exercise of taxing powers in Europe.



Werner C Haslehner studied law, business and economics at Johannes Kepler University Linz in Austria, before obtaining an LL.M. in taxation from LSE. He earned his doctorate 2009 with a thesis on the non-discrimination of permanent establishments in international and European tax law. His book was published in Vienna and received several academic awards, among them the European Academic Tax Thesis Award, sponsored by the European Association of Tax Law Professors and the European Commission. He joined the LSE Law Department in September 2010 as postdoctoral fellow.

Werner’s research has so far been focused on selected areas of European tax law, international tax issues and group taxation. Most recently he started a multi-year research project on the impact of European fundamental rights on tax law in the EU.

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email Flora Leung at fkleung@hku.hk if you are interested to attend.