

TAXATION LAW RESEARCH PROGRAMME  
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW  
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FACULTY OF LAW  
UNIVERSITY OF HONG KONG

## Harmful Tax Competition Between Member States of the EU

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*Lawyer and an Accredited Tax  
Professor in Spain*



Thursday, 8 November 2012, 1:00 – 2:00 pm  
Room G07, Main Building, University of Hong Kong

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One of the consequences of globalization is the increased openness of economies and the interdependence of States. We have to consider that each EU tax system is now unavoidably conditioned by the rest of tax sovereignties, especially when another State offers tax benefits in order to attract the location of mobile factors into its territory. In this context, Tax competition between States is inevitable. The existence of a harmful tax competition and a fair competition is acknowledged; however, the border between both is not easily identifiable. In this context, we will analyze the evolution on direct taxation harmonization within the EU framework, as it has been considered that the harmful tax competition is a consequence of the lack of harmonization and we will discuss several measures that could be adopted to counter the mentioned.

**Dr. Patricia Lampreave** is a Lawyer with more than 19 years of experience on International taxation in the private sector and an accredited Tax Professor in Spain (University Complutense and I.C.A.D.E). She taught in the University Libre de Bruxelles (Belgium). She holds a law degree from I.C.A.D.E University, a Maîtrise in International and European Law (Université de Lovain-la Neuve) and a SJD in European Tax Law (University Complutense). She has been a visiting professor at the University College of London (UK), at the Georgia State University (USA) and at the Institute for European Studies (Belgium). She has been also a researcher at the Taxud (EU Commission) and at the Confederation of British Industry (UK) and during 2010 and 2011, she has been a senior researcher at Harvard Law School (USA). She is member of the EATLP (European Association of Tax Law Professors), of ELI (European Law Institute) and of the Spanish Bar Association. She is in the reserve list of the EU Commission for Transfer Pricing and collaborates with the IBFD in Amsterdam. Her specialized areas include European Tax Policy, International Tax Planning and Anti-tax Avoidance Provisions Stated by the States and Comparative Corporate Tax Law.

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