

Tax state aid and the role of judges in the EU

European universities train national judges on state aid cases

In collaboration with the Universities of Tilburg, Bologna and Vienna, Antwerp Tax Academy is organizing a training course on state aid for national judges on behalf of the University of Antwerp.

More info, consult this link.

Several European universities, including the University of

Antwerp, currently training national judges about state aid. The European Commission is taking increasingly strict action against tax gifts from Member States, but the recovery of illegal state aid raises many theoretical and practical questions.

At the beginning of last year, it turned out that Belgium has to reclaim more than 700 million euros from multinationals that have been able to enjoy a favorable tax regime for years through the 'excess profit rulings'. The European Commission is taking increasingly strict action against these and other forms of illegal state aid, but this creates a number of problems.

'There are recoveries all over Europe and the aim is to ensure that state aid is also collected correctly by the judiciary at national level. The Commission has therefore asked a platform of several universities to organize training for national judges', says Professor Bruno

Peeters (UAntwerp), who founded the interfaculty Antwerp Tax Academy. 'All possible scenarios are examined: what is state aid? What are the rights, but also the obligations of the Member State and of the companies? What about the procedure and disputes? The national court must know what Europe specifically demands. '

In addition to Antwerp, Bologna, Vienna and - as administrator - Tilburg University also participate. In total there are ten sessions, since the end of last month and until February.

There is interest in the training. Normally, a maximum of five judges per country participate. There was specific interest in our country from eight judges from different courts. "That is directly related to one of the issues: is state aid to be reclaimed via a tax advantage a state aid or a tax issue?", says Peeters.