

**INTERNATIONAL ASSOCIATION OF FINANCIAL LAW**  
**Eurasian Research Centre**  
**for Comparative and International Fiscal Law**

**European-Asian Law Congress**  
**«Legal integration of European-Asian region**  
**under globalization»**  
**(Yekaterinburg, 17-19 May 2007)**

**Tax, Financial and Customs Law Direction**

**PROGRAMME OF THE CONGRESS:**

17 May 2007 – Plenary meeting and Branch sessions of the Congress;

18 May 2007 - Panel Discussions:

I. «Tax and financial law in the system of partnership relations with the European Union»;

II. Tax and Financial Law of the Eurasian Economic Community;

III. Standards of legal education in the field of tax and financial law;

19 May 2007 – Close of the Congress and Cultural Programme.

(See detail pp.3-5)

**Dear Colleagues,**

Globalization of the modern world is greatly affecting different spheres of social and economic life. In these conditions the significance of international relations and international law for the development of all branches of law is increasing.

The work of the World Trade Organization, the development of the European Union, the EurAsEC, other institutions and international organizations are creating a new legal order for economic activities.

The practice requires a new approach to the regulation of international economic relations. The approach must involve not only effective solution of such traditional issues as avoiding double taxation and protecting investments, but also implies drastic measures towards harmonization of legislation determining the conditions of economic activities.

The above mentioned tendencies allow us to speak about the prospects of removing numerous legal obstacles for free movement of goods, services and capital in the widest area of cooperation on the European-Asian continent.

Certain tax, financial and customs problems, involving international and domestic aspects, are planned to be discussed in the framework of the European-Asian Congress. The Organizational Committee is inviting academics and practitioners to take part in the work of the Congress and in establishing its permanent bodies.


President of the International Association of Financial Law (IAFL),  
Professor, Head of the Department of Financial Law  
Russian Academy of Justice under the auspices  
of the RF Supreme Court and  
the RF Supreme Arbitration Court

**S.V. Zapolskiy**



Head of the Eurasian Research Centre  
for International and Comparative Fiscal Law,  
Chairman of the IAFL Urals Branch,  
professor, Head of the Chair  
of Tax and Financial Law of the USAL

**D.V. Vinnitskiy**



**Programme**  
**of the first session of the European-Asian Law Congress**  
**«Legal integration of European-Asian region**  
**under globalization»**  
**Tax, Financial and Customs Law Direction**

**17 May 2007**  
**Plenary meeting and branch sessions**  
**Yekaterinburg, Congress Hall, 10-00**

*I. Financial and budget law aspects*

1. International financial law: issues of subject-matter and system;
2. Budget Law and WTO rules for limiting state aid;

*II. Tax law aspects*

1. International tax law in the international and domestic legal systems;
2. International tax treaties and Model Conventions;
3. Thin capitalization rules and transfer pricing issues;
4. Controlled foreign corporations (CFC) legislation and international tax competition of States;

*III. Customs law aspects*

1. International Customs law: issues of subject-matter, system, sources;
2. Customs Unions: WTO rules and domestic legislation.

**18 May 2007**

**Panel discussions on the problems  
of legal integration in European-Asian region**

**Topic for discussions  
(Tax, Financial and Customs Law Direction )**

**1. Panel discussion «Tax and financial law in the system of partnership relations  
with the European Union»**

- 1.1.** EC Partnership Agreements as sources of tax and financial law: issues of interpretation and application;
- 1.2.** Providing the regime of a most favoured nation and the national regime in taxation of cross-border operations between residents of EU Member States and residents of other States of the Eurasian region;
- 1.3.** Tax law and financial law aspects of providing the freedom of establishment in the relations between EU Member State and other States of the Eurasian region;
- 1.4.** Tax law and financial law aspects of providing the freedom of movement of capital and payments in the relations between EU Member States and other States of the Eurasian region;
- 1.5.** Providing legal assistance on tax matters in international relations: issues and solutions.

**2. Panel discussion «Tax and Financial Law of the Eurasian Economic Community  
(EurAsEC)».**

- 2.1.** Financial law of the EurAsEC: legal nature and the scope of regulation;
- 2.2.** Sources of EurAsEC financial law. Basis ("Osnovy") of the EurAsEC legislation as a source of financial law. Problems of participation of States with Status of Observer in developing and applying the EurAsEC financial legislation;
- 2.3.** The EurAsEC Court jurisdiction for solving cases connected with financial law issues;
- 2.4.** Non-discrimination rules in tax law of the EurAsEC;
- 2.5.** Harmonization of tax legislation and international tax treaties within the framework of the EurAsEC;
- 2.6.** EurAsEC financial law and cooperation within the framework of the SCO (Shanghai Cooperation Organisation).

**3. Panel discussion «Standards of legal education in the field of tax and financial law»**

- 3.1.** The course "Financial Law" ("Law of public finance") in Universities: optimal structure of the course at the modern stage;
- 3.2.** The courses "Financial Law" and "Tax Law": models for separating and structuring materials. Specialized sub-courses and methodological approaches in giving courses of tax and financial law cycle;
- 3.3.** Comparative and international components in structuring courses of tax and financial law;
- 3.4.** Prospects for harmonizing the standards of legal education in tax and financial law of the Eurasian region. Issues of developing standards of legal education in the EurAsEC.

**19 May 2007**  
**Close of the Congress**  
**Cultural programme**

**10.00 – 11.00**

Summing up the results of the Congress. Approving recommendations, organizing permanent committees, commissions and task forces.

**12.00 – 20.00**

Cultural programme

**Organizational Committee of the first session of the Congress**

**Chairman of the Organizational Committee: Stepashin S.V.** (Russia), Chairman of the Accounts Chamber of the Russian Federation, President of the Russian Association of Lawyers;

**Deputy-Chairmen of the Organizational Committee: Klyachin Y.N.** (Russia) – President of the Federal Notary Chamber, **Krashennikov P.V.** (Russia) – Chairman of the Executive Committee of the Russian Association of Lawyers, Head of the Committee on civil and criminal legislation and civil (arbitrational) procedures of the RF State Duma, **Perevalov V.D.** (Russia) – Rector of the Urals State Academy of Law.

**Members of the Organizational Committee of the Congress:**

**Akmal Saidov** (Uzbekistan), **Alexander Vodenicharov** (Bulgaria), **Alexander Trunk** (Germany), **Baranov V.M.** (Russia), **Bublik V.A.** (Russia), **Vinnitskiy D.V.** (Russia), **Vytautas Nekrosius** (Lithuania), **Vlasenko N.A.** (Russia), **Golichenkov A.K.** (Russia), **Grachyova E.Y.** (Russia), **Zapolskiy S.V.** (Russia), **Kapustin A.Y.** (Russia), **Kerezbekov K.K.** (Kyrgyzstan), **Komarov V.V.** (Ukraine), **Kropachyov N.M.** (Russia), **Kutafin O.E.** (Russia), **Lisitsyn-Svetlanov A.G.** (Russia), **Martin Fincke** (Germany), **Michel Lesage** (France), **Pasquale Pistone** (Italy), **Patsurkivskiy P.S.** (Ukraine), **Pepelyaev S.G.** (Russia), **Surovov S.B.** (Russia), **Tarasov N.N.** (Russia), **Friedrich-Christian Schroeder** (Germany), **Yakovlev V.F.** (Russia), **Yarkov V.V.** (Russia).

**Participation in the Congress**

**To participate in the Congress** it is necessary to send an application form to the Organizational Committee (by e-mail or fax). The applications from the participants who require hotel reservation are accepted until 28 April 2007.

**The collection of the reports will be published after the Congress.**

**CONTACTS:**

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Maxim Gornshtein, Oleg Zhgarev.

The application form and the report have to be sent to the Organizational Committee ([ER-centre-finance@soeka.ru](mailto:ER-centre-finance@soeka.ru)) as two separate files attached to the letter.

**Application form:**

1. Full name	
2. University (or another represented organization) and Academic title	
3. Contact telephone (office, mobile)	
4. E-mail	
5. Fax	
6. Topic of the Report	
7. Hotel reservation (Yes/No)	
8. Length of stay	From _____ to _____