

# **(12<sup>th</sup> Session of the Euro-Asian Law Congress)**

## **BRICS Law Institute, Experts Meeting**

### **Experts Group for Legal Support of Inter-State Partnership and Integration in the Sphere of Economy, Finance, Taxation and Customs Relations**

**13 - 14 September 2018**

Organizes:

Russian Association of Legal Experts

BRICS Law Institute

International Bureau of Fiscal Documentation

Ural State Law University

Expert Group for Legal Support of Inter-Governmental Partnership  
and Integration in the Sphere of Economy, Finance, Taxation and Customs

Euro-Asian Law Congress, 12th Session, 13 – 14 September 2018

## **Timetable**

**12 September 2018 – arrival of the Experts; meetings of the Organizational Committee of the 12th Session of the Euro-Asian Law Congress;**

**13 September 2018 – Organizational Committee of the International Law Association Study Group;**

**13-14 September 2018 – Experts Meeting of the BRICS Law Institute; 12th Session of the Euro-Asian Law Congress;**

**14-15 September 2018 – Cultural program and departure of participants of the Congress.**

**13 September 2018**

## **I. International Tax Law, International Law Association Study Group**

**14.30 – 16.00 (Coordinated by Prof. Dr. V. D. Perevalov, Prof. Dr. D. V. Vinnitskiy)**

14.30 – 14.45 – Prof. Dr. D. V. Vinnitskiy, Director, BRICS Law Institute, “*International Tax Law and ILA Report on “Non-State Actors” (Johannesburg, 2016)*”

14.45 – 15.00 – Prof. Dr. P. Pistone, Academic Chairman, IBFD, “*ILA Study Group on International Tax Law: Discussion on the Questionnaire*”

15.00 – 15.15 – Prof. Dr. L. A. Lazutin, Ural State Law University, Head of the International Law Department, “*Theory of International Law and Cross-Border Economic Relations*”

15.15 – 15.30 – Prof. Dr. S. V. Bakhin, St. Petersburg State University, Head of the International Law Department, “*Theory of International Law and Cross-Border Economic Relations: Discussion on the Questionnaire*”

15.30 – 15.50 – Prof. Dr. N. A. Sheveleva, St. Petersburg State University, Head of the Financial Law Department, “*International Tax Law: Practice of National Courts*”

15.50 – 16.00 – Discussion and Conclusive Remarks

**The Members of the ILA Study Group may Participate in the Discussion:** Professor Danil V. Vinnitskiy (Russia), Professor Johann Hattingh (South Africa), Ms. Diana Bernal Ladron de Guevara (Mexico), Dr. Justice Anthony Gafoor (Caribbean Islands), Advocate General, Professor Juliane Kokott (Germany), Professor Pasquale Pistone (Italy), Professor Lilian Faulhaber (US), Dr. Andreas Kallergis (France), Tax Ombudsmen, Mr. Ali Noroozi (Australia), Professor Akiyuki Asatsuma (Japan), Dr. Philip Baker (UK), Mr. Michael Beusch (Switzerland), PhD. Katerina Perrou (Greece), etc.

**And The Members of the BRICS and Developing Countries Experts Group:** Professor Dr. Luís Eduardo Schoueri (Brazil), Dr. Romero Tavares (Brazil), Dr. D. P. Sengupta (India), Dr. Na Li (China), Professor Wan Pin (China), Professor Craig West (South Africa), Professor Tracy Gutuza (South Africa), Professor Ammon Vincent Mbelle (Tanzania), Professor Addy Mazz (Uruguay), BRICS Law Institute Experts, etc.

## **II. Mutual Agreement Procedure and Arbitration on Investments and Tax Disputes**

**16.00 – 17.30 (Coordinated by Prof. Dr. P. Pistone, Prof. Dr. D. V. Vinnitskiy)**

16.00 – 16.20 – Prof. Dr. Emmanuel Opoku Awuku, Secretariat of the African, Caribbean and Pacific Group of States, “*Investment Arbitration: Issues and Solutions*”

16.20 – 16.35 – Dr. M. F. Ivlieva, Moscow State University, Head of the Department of Tax and Financial Law, “*Cross-Border Tax Disputes in Russia*”

16.35 – 16.50 – PhD. A. I. Savitskiy, BRICS Law Institute, “*Mutual Agreement Procedure and Tax Arbitration in BRICS*”

16.50 – 17.05 – PhD. Candidate D. A. Kurochkin, BRICS Law Institute, “*Tax Mediation in BRICS*”

17.05 – 17.20 – PhD. S. A. Cherepanov, Ural State Law University, “*Eurasian Economic Court as Tax Arbitration Forum for Disputes on Cross-Border VAT Taxation*”

17.20 – 17.30 – Discussion and Conclusive Remarks

**The Members of the BRICS and Developing Countries Experts Group may Participate in the Discussion:** Professor Dr. Luís Eduardo Schoueri (Brazil), Dr. Romero Tavares (Brazil), Dr. D. P. Sengupta (India), Dr. Na Li (China), Professor Wan Pin (China), Professor Craig West (South Africa), Professor Tracy Gutuza (South Africa), Professor Ammon Vincent Mbelle (Tanzania), Professor Addy Mazz (Uruguay), BRICS Law Institute Experts, etc.

**And Members of the Secretariat:** PhD. O. S. Zhgarev, PhD. Candidate E. A. Zakharov, PhD. Candidate E. V. Pustovalov, PhD. Candidate A. S. Grigoryev, PhD. Candidate Z. V. Balakina, PhD. Candidate S. S. Izvekov.

**Other Participants in the Discussion:** PhD. V. A. Meshcheryagina, «Protections of Rights & Customs Relations: Procedures and Effective Legal Remedies»; PhD. Candidate D. V. Zamryga «Tax Systems & Incentives for Innovation», PhD. Candidate M. I. Zimulkin, «Role of Experts in the Elaboration and the Interpretation of Tax Legislation», PhD. Candidate V. I. Zagorodskih, «VAT Cross-Border Taxation of Services: Mechanisms for Dispute Resolution», PhD. Candidate V. A. Batalova «Environmental Taxation: Issues and Solutions».

### III. Global Contract Law in Post-BEPS Era

#### 17.30 – 19.00 (Coordinated by Prof. Dr. S. Mancuso, Prof. Dr. D. V. Vinnitskiy)

17.30 – 17.50 – Prof. Dr. S. Mancuso, Professor of Comparative Law, Link Campus University Catania, “*The Challenges in the Establishment of Global Contract Law*”

17.50 – 18.05 – PhD. Candidate, S. S. Izvekov, BRICS Law Institute, “*The Global Model for Insolvency Procedures*”

18.05 – 18.20 – LLM, A. V. Khusainova, Ural State Law University, “*The Global OECD / UN Tax Model: Selected Examples of Deviations in BRICS Countries*”

18.20 – 18.35 – PhD, K. A. Ponomareva, Omsk State University, “*The Global Approaches for the Struggle against Tax Treaty Abusive Practices: Selected Examples in BRICS Countries*”

18.35 – 19.00 – Discussion and Conclusive Remarks

**The Members of the BRICS and Developing Countries Experts Group may Participate in the Discussion:** Professor Dr. Luís Eduardo Schoueri (Brazil), Dr. Romero Tavares (Brazil), Dr. D. P. Sengupta (India), Dr. Na Li (China), Professor Wan Pin (China), Professor Craig West (South Africa), Professor Tracy Gutuza (South Africa), Professor Ammon Vincent Mbelle (Tanzania), Professor Addy Mazz (Uruguay), BRICS Law Institute Experts, etc.

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14 September 2018

#### **IV. Legal Regime for Cross-Border Academic Researches: EAEU, BRICS, OECD**

**10.00 – 13.00 (Coordinated by Prof. Dr. D. V. Vinnitskiy, PhD L. N. Berg, Vice-Rector)**

##### **4.1. – General Framework for Discussion: Introductory Remarks**

10.00 – 10.10 – Prof. Dr. D.V. Vinnitskiy, PhD., BRICS Law Institute, USLU;

10.10 – 10.20 – PhD. L. N. Berg, Vice-Rector of the Ural State Law University;

10.20 – 10.30 – Prof. Dr. P. Pistone, Academic Chairman, IBFD;

10.30 – 10.40 – Prof. Dr. S. Mancuso, Professor of Comparative Law, Link Campus University Catania.

##### **4.2. – Dissertation / Thesis:**

10.40 – 10.50 – **The Concept of “Dissertation”/ “Thesis” in Domestic Legal Systems of the EAEU, BRICS, OECD Countries;**

10.50 – 11.00 – **The Significant Scientific Results of Dissertation (in particular, in the context of Social Science): Methods and Criteria for Evaluation;**

*(Draft Materials will be presented by PhD. Candidate D. A. Kurochkin, BRICS Law Institute, USLU)*

10.40 – 10.50 – Что предполагает понятие “Диссертация” в контексте различных правопорядков и образовательных систем (опыт ЕАЭС, БРИКС, ОЭСР)?;

10.50 – 11.00 – Какие требования к Диссертации предъявляются с точки зрения содержания и научных результатов (в сфере гуманитарных и общественных наук, в частности, в сфере юриспруденции) в соответствующих правопорядках?;

*(Материалы для дискуссии экспертов презентуются научным сотрудником Института права БРИКС Д. А. Курочкиным)*

##### **4.3. Academic Degrees & Professional Qualification:**

11.00 – 11.15 – **Academic Degrees & Professional Qualification Requirements in Universities and Research Centres (in the Jurisdiction of the EAEU, BRICS and OECD Countries, etc.);**

*(Draft Materials will be presented by PhD. Candidate E. A. Zakharov, BRICS Law Institute)*

11.00 – 11.15 – Ученые степени и звания: виды, условия и порядок присвоения в государствах ЕАЭС, БРИКС, ОЭСР;

*(Материалы для дискуссии экспертов презентуются научным сотрудником Е. А. Захаровым, Институт права БРИКС)*

##### **4.4. Dissertation Committee:**

**11.15 – 11.30 – Dissertation Committee: How it should be Formed?; Procedural Rules for the Evaluation of the Dissertations (in the Jurisdiction of the EAEU, BRICS and OECD Countries, etc.);**

*(Draft Materials will be presented by PhD. A. I. Savitskiy, BRICS Law Institute)*

11.15 – 11.30 – Диссертационный совет: кто вправе оценивать диссертацию и какой должна быть процедура для принятия решение о соответствии диссертации установленным требованиям (на примере установленных правил в государствах ЕАЭС, БРИКС, ОЭСР)?

*(Материалы для дискуссии экспертов презентуются научным сотрудником Института права БРИКС А. И. Савицким)*

#### **4.5. Procedural rules:**

**11.30 – 11.45 – Participants in the Procedure of the Defense of Dissertation: Opponents, Reviewers, Readers and their Role in the Procedure;**

*(Draft Materials will be presented by PhD. Candidate E. V. Pustovalov, BRICS Law Institute)*

11.30 – 11.45 – Участники процедуры защиты диссертации: оппоненты, внешние рецензенты и их роль в процедуре защиты

*(Материалы для дискуссии экспертов презентуются научным сотрудником Е. В. Пустоваловым, Институт права БРИКС)*

#### **4.6. Mutual Recognition:**

**11.45 – 12.00 – Mutual Recognition of Academic Degrees and Professional Qualifications;**

*(Draft Materials will be presented by PhD. Candidate Z. V. Balakina, BRICS Law Institute)*

11.45 – 12.00 – Проблемы взаимного признания ученых степеней и ученых званий.

*(Материалы для дискуссии экспертов презентуются научным сотрудником Института права БРИКС З. В. Балакиной)*

#### **4.7. Conclusive Remarks and Discussions:**

**12.00 – 13.00 – Conclusive Remarks and Discussions; Recommendations Based on the Comparative Analysis of Legislation and Standards applicable in the EAEU, BRICS and OECD Countries;**

12.00 – 13.00 – Сравнительные выводы на основе материалов из юрисдикций ЕАЭС, ОЭСР, БРИКС<sup>1</sup>.

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<sup>1</sup> В частности, принимаются во внимание и анализируются правовые положения государств ЕАЭС, Индии, Китая, Бразилии, ЮАР, Германии, Франции, Италии / Испании, Великобритании, США, Канады и некоторых иных юрисдикций.

**The Members of the BRICS and Developing Countries Experts Group may Participate in the Discussion:** Professor Dr. Luís Eduardo Schoueri (Brazil), Dr. Romero Tavares (Brazil), Dr. D. P. Sengupta (India), Dr. Na Li (China), Professor Wan Pin (China), Professor Craig West (South Africa), Professor Tracy Gutuza (South Africa), Professor Ammon Vincent Mbelle (Tanzania), Professor Addy Mazz (Uruguay), BRICS Law Institute Experts, etc.

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