

Centre for Financial Regulation and Economic Development 金融規管與經濟發展研究中心



CFRED's Fifteenth Tax Law Seminar:

The Influence of the EU Charter of Fundamental Rights on Tax Law

by

Dr. Viktoria Wöhrer, LL.M., BSc.

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Chaired by: **Prof. Noam Noked**, Faculty of Law, CUHK

18 November 2019, Monday, 12:30-2:00 p.m.
The CUHK Graduate Law Centre, 2/F Bank of America Tower, 12 Harcourt Road, Central

This talk will explore the influence of human rights on tax law in the EU. Previous case law of the Court of Justice of the European Union (CJEU) has shown this influence in many different areas such as procurement of evidence, procedural guarantees, exchange of information, reduced VAT rates, and tax registration. This talk will analyse court decisions illustrating the influence of human rights and consider their tax policy implications.

ABOUT THE SPEAKER:



Dr. Viktoria Wöhrer, LL.M., BSc. is a Postdoctoral Fellow at The Chinese University of Hong Kong as well as author of various publications on international, European and domestic Austrian tax law. Before joining CUHK, she has been working as a Senior Associate at Rödl & Partner in Vienna and as Research and Teaching Associate at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business (WU).

All are welcome! Admission is free of charge!

To join us, please register your interest <u>here</u> by 17 November 2019