



SCREENING SERBIA

Analytical examination of the *acquis* of

Chapter 16 - Taxation

Agenda of the explanatory meeting

SCR 57375

Venue: Room 2A, Centre Albert Borschette

Rue Froissart, 36 - Brussels

14 - 15 October 2014

DAY I : Tuesday 14 October 2014

Time	Subject	Speaker
09.00-09.15	Introduction	DG ELARG DG TAXUD Serbian delegation
09.15-15.15	Direct Taxation	
09.15-10.30	1. Direct taxation – Corporate taxes – Directives Corporate tax / Elimination of double taxation	D1
	2. Arbitration Convention / JTPF	D1
10.30-10.45	3. Direct taxation – Corporate taxes – Code of Conduct	D1
10.45-11.00	Questions and answers	
11.00-11.15	<i>Coffee break</i>	
11.15-12.15	4. Direct taxation – Income tax – Savings / Elimination of double taxation	D2
	5. Direct taxation - Prevention of tax evasion and avoidance / Mutual assistance	D2
12.15-12.30	Questions and answers	
12.30-14.00	<i>Lunch break</i>	
14.00-15.00	6. Direct taxation - Court's rulings, general EU taxation principles	D3
15.00-15.15	Questions and answers	
15.15-17.40	Indirect Taxation	
15.15-15.30	7. Indirect taxes on the raising of capital and transactions in securities	C2
15.30-15.45	Questions and answers	
15.45-16:00	<i>Coffee break</i>	

16.00-17.20	8. Indirect taxation – Excise duties – Structure, rates, etc	
	- Movement regime (16.00-16.20)	C2
	- Alcoholic products (16.20-16.40)	C2
	- Tobacco products (16.40-17.00)	C2
	- Energy Products and electricity (17.00-17.20)	C2
17.20-17.40	Questions and answers	

DAY II : Wednesday 15 October 2014		
09.00-13.00	Indirect Taxation (continued)	
09.00-10.00	9. Indirect taxation – VAT -Turnover tax	C1
10.00-10.15	Questions and answers	
10.15-11.15	10. Indirect taxation – VAT (continued) – Intracommunity transactions /refunds, Individual tax exemption	C1
11.15-11.30	Questions and answers	
11.30-11.45	Coffee break	
11.45-12.45	11. Indirect taxation - Court's rulings	C3
12.45-13.00	Questions and answers	
13.00-14.30	Lunch break	
14.30-17.15	Administrative cooperation, mutual assistance, operational capacity and computerization	
14.30-15.30	12. Prevention of tax evasion and avoidance/Mutual Assistance	
	- VAT (14.30-14.50)	C4
	- Excise duties (14.50-15.10)	C2
	- Recovery of duties (15.10-15.30)	C4
15.30-15.40	Questions and answers	
15.40-15.50	Coffee break	

15.50-16.30	13. Prevention of tax evasion and avoidance / computerisation - Taxation Related Systems (15.50-16.10) - Excise - EMCS (16.10-16.35)	R4 R4
16.30-16.50	Questions and answers	
16.50-17.15	Concluding remarks	Serbian delegation DG TAXUD DG ELARG

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L-15 04/90 , B - 1049 Brussels

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