

A Conference Arranged by The Öresund Committee



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EUROPEAN UNION



Committee of the Regions



THE COMPLEXITY OF TAXES AND SOCIAL INSURANCES IN EUROPEAN BORDER REGIONS

- Experiences and Applications

Date: Friday 23rd of October 2009

Time: 09.00 – 16.00

Place: Committee of the Regions
Bâtiment Jacques Delors
Rue Belliard 99-101
1040 Brussels – Belgium

To register for the conference,
please send an e-mail to: lin@oresundskomiteen.dk
Latest date for registration: Thursday 15th of October 2009

REFORM OF CROSSBORDER TAXATION NECESSARY TO FACILITATE INTEGRATION

Daily commuting over the Öresund Sound has increased rapidly and comprises around 20 000 persons today.

There are many crossborder regions in Europe whose potential must be safeguarded in order to make Europe a vigorous growth region. In addition to creating institutional forms for cross-regional collaboration and projects, regulations must be studied and adapted as far as possible.

This conference aims at comparing the most important regulatory structures, including tax rules and social security regulations, in order to expand integration in Europe's border areas.

Tax rules are mostly national and often written as the result of political compromises, making them difficult to change. Taxation agreements between different countries will be compared from varying points of view during the conference to illuminate regulatory differences.

The aim is to discover suitable reform strategies for creating sustainable, harmonized systems that take the judicial development within the European Community into account. The conference seeks to inspire reform in the crossborder taxation segment in order to facilitate integration.

Social security is regulated via conventions. Even so, there are a number of problems. By comparing the structure of these conventions and placing them in relation to two actual borders, the conference will contribute to creating supportive documentation for how reform could proceed and what practical solutions can be shaped.

The conference proceedings will be documented and form a kick-off point for continued studies into these border questions, ones that are crucial for integration in the European border regions.

PART I: TAXES

- 09.00-09.15 **Welcome and presentation**
Mikael Stamming, Director, the Öresund Committee
- 09.15-09.30 **Welcome and presentation of the CoR**
Gerhard Stahl, Secretary General, Committee of the Regions
- 09.30-10-00 **The need for tax co-ordination to avoid international double taxation**
Krister Andersson, Head of the Tax Policy Department, Confederation of Swedish Enterprise
- 10.00 -10.30 **Presentation of the tax agreement between Sweden and Denmark**
Mattias Dahlberg, Professor, Uppsala University
- 10.30 -10.45 Coffee break
- 10.45 -11.15 **Presentation of the 2001 tax treaty between Belgium and the Netherlands**
Werner Heyvaert, Of Counsel, Jones Day (Brussels)
- 11.15 -11.45 **The Nordic Tax Treaty relating to persons residing and working in Sweden and Norway**
Ole Gjems-Onstad, Professor, Norwegian School of Management
- 11.45 -12.00 **Comparative approach**
Mattias Dahlberg, Professor, Uppsala University
- 12.00 -12.15 **Conclusions and recommendations for forthcoming studies**
Ola Nord, Head of office, City of Malmö EU office
- 12.15 -13.30 Lunch

PART II: SOCIAL INSURANCE

- 13.30-14.00 **The role of Regulations 1408/71 and 883/2004**
Herwig Verschueren, Professor University of Antwerp – Free University of Brussels
- 14.00-14.30 **The Öresund application: coordination between Sweden and Denmark**
Emma Holm, Jur lic Lund University
- 14-30- 15.0 **The Maas-Rhein application: coordination between Belgium and the Netherlands**
Filip van Overmeiren, Academic Consultant, Ghent University
- 15.00-15.10 Coffee break
- 15.10-15.25 **Successful experiments in a European lab**
Ruth Meyering, Project Director, Taskforce Net, Euregio Meuse-Rhine
- 15.25 -15.40 **Some comparative conclusions**
Herwig Verschueren, Professor, University of Antwerp – Free University of Brussels
- 15.40-15.50 **Conclusions and recommendations for forthcoming studies**
Ola Nord, Head of Office, City of Malmö EU office
- 15.50-16.00 **End of conference**
Mikael Stamming, Director, the Öresund Committee
- Moderator:**
Ola Nord, Head of office, City of Malmö EU office in Brussels



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The Öresund Region is one of the most integrated crossborder regions in Europe. The Öresund Committee is made up of leading politicians from Skåne in Sweden and Zealand in Denmark. The Committee cuts across party lines in its efforts to solve important questions about the infrastructure, labour market, culture and popular support. For more information about the Öresund Committee, please go to www.oresundskomiteen.dk.