



# European Union Centre of Excellence Lecture Series

## *The European Commission vs. Apple & Co. – Does Competition Law constrain Tax Competition?*



**Dr. Wolfgang Schoen**  
Director, Max-Planck Institute for Tax Law and Public Finance

**Monday September 12, 2016**  
**10:30am - 11:50pm, Fraser Bldg Rm. 142**

This lecture is co-hosted by the EUCE and Faculty of Law

Dr. Schoen will give a talk on the current procedures initiated by the European Commission on tax-related benefits received by Apple, Starbucks, Amazon and other multinationals from countries like Luxembourg, Ireland, the Netherlands, etc. He will specifically focus on the interaction between the European Treaties and tax competition, in particular the impact of state aid law (being part of European Competition law) on tax legislation in the Member States of the European Union.

Dr. Schoen is the Director of the Max Planck Institute for Tax Law and Public Finance in Munich, Germany. He is an Honorary Professor at Ludwig-Maximilians-Universität Munich, and Vice President of the German Research Foundation. His areas of research interests are private law, trade and corporate law, law of accounts and fiscal law.

