



The cooperative
enterprise
between national
taxation and the
european market

11-12 September

2008



UNIVERSITÀ DEGLI STUDI DI TRENTO
Dipartimento di Scienze Giuridiche
Facoltà di Giurisprudenza



Cooperazione Trentina



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PROVINCIA AUTONOMA DI TRENTO



European Research Institute on Cooperative and Social Enterprises

International seminar

The cooperative enterprise between national taxation and the european market

11-12 September 2008

Trento
Faculty of Law
Aula B
Via Verdi, 53



Introduction

The recent communication from the European Commission asking the Italian government for information regarding preferential tax regimes for cooperatives operating in the retail, distribution and banking sectors, and in particular its assertion that such regimes constitute state aid, has not only surprised the cooperative movement but also caused perplexity in the European scientific community.

The arguments put forward by the Commission's Competition Division have provoked numerous and significant reactions, and they have been contested on various grounds. Moreover, the issue of tax concessions for cooperatives does not concern Italy alone, because other procedures regarding diverse types of cooperatives in several European countries are currently pending before the European Commission.

The recently-founded EURICSE – European Research Institute on Cooperative and Social Enterprises – jointly with the European School of Advanced Fiscal Studies of the University of Bologna, the Faculty of Law of the University of Trento, and the Federazione Trentina della Cooperazione, consider that the moment has come for the European Commission's observations to be subject to systematic discussion which privileges scientific analysis and is therefore independent from the views of the organizations concerned. A further reason is that should the thrust of the Commission's communication (that there are no differences among cooperative enterprises, not even in terms of size or sector) be accepted, it may deprive member-state governments of any possibility to grant fiscal benefits, not only to cooperatives, even of small size, but to every form of social enterprise or non-profit organization.

Whence derives the importance and timeliness of this discussion to define the role of taxation for cooperative enterprises, which cannot be directly likened to profit-making companies, not even on the logic of a European market.

8,30	Registration
9,00	Welcome addresses by academic authorities, local public authorities and local cooperative movement representatives
9,30	First Session Cooperatives in the Italian market
	Chair Adriano DI PIETRO, Director, European School of Advanced Fiscal Studies, University of Bologna
	The specificities of cooperative enterprises in Italy and in general: advantages and limitations Carlo BORZAGA, full professor of Economic Policy, University of Trento
10,00	The financing of cooperative and for-profit enterprises: capitalization, assets and reserves Gianluca FIORENTINI, full professor of Economics, University of Bologna
10,30	Coffee break
10,45	Consumer cooperatives between market competition and cooperative advantage Guido BONFANTE, full professor of Commercial Law, University of Turin
11,15	Cooperative credit banks, access to credit, credit market and competition Danilo GALLETTI, interim full professor of Commercial Law, University of Trento
11,45	Interventions from the floor and discussion
13,15	Working lunch

Thursday, 11 September 2008

Programme

14,30	Second Session The Italian tax regime
	Chair Carlo BORZAGA, President of EURICSE
	National taxation and incentives to capitalization: the variable taxation of reserves Adriano DI PIETRO, full professor of Tax Law, University of Bologna
15,00	Cooperative advantage, benefits for members, and the fiscal regime of cooperative rebates. Antonio URICCHIO, interim full professor of Tax Law, University of Bari
15,30	The financing of partners and the role of taxation Francesco PISTOLESI, interim full professor of Tax Law, University of Siena
16,30	Coffee break
16,45	The role of taxation in cooperative banks Andrea GIOVANARDI, associate professor of Tax Law, University of Trento
17,15	The role of taxation in agricultural cooperatives Salvatore MULEO, interim full professor of Tax Law, University of Calabria
17,45	Interventions from the floor Alessandra MAGLIARO, researcher in Tax Law, University of Trento Renzo PARISOTTO, Gruppo UBI
	Discussion
18,45	Close of first day

Thursday, 11 September 2008

Programme

9,30 **Third Session**
National tax regimes and the European market

Chair
Roberto TONIATTI, University of Trento

The tax regime for cooperatives in Spain
José Manuel TEJERIZO, professor of Tax Law,
UNED, Madrid

10,00 **The tax regime for cooperatives in Sweden and Norway**
Bjorn WESTBERG, full professor
Högskölan Jönköping

10,45 Coffee break

11,00 **Current issues about taxation of cooperatives in Germany and elsewhere**
Hans MUNKNER,
Universität Marburg

11,30 **Adequate taxation of cooperatives a necessary element of an efficient cooperative law**
Hagen HENRY,
Chief of the Cooperative service - ILO Geneve

12,00 **Interventions from the floor**
Karina LOTT, Graf von Westphalen, Hamburg

Discussion

13,15 Working lunch

Friday, 12 September 2008

Programme

14,30 **Fourth Session**
National tax regimes and state aid

Chairs
Luca NOGLER, University of Trento

Tax concessions on incomes and profits, and competition on the domestic market
Vittorio DI BUCCI, European Commission

15,00 **Firms' size and state aid**
Guglielmo FRANSONI, interim full professor of
Tax Law, University of Foggia

15,30 **For-profit and cooperative enterprises: comparability of tax regimes and the structural nature of tax concessions**
Andrea CARINCI, associate professor of Tax Law,
University of Bologna

16,00 **Interventions from the floor**
Giovanni MAMELI, research doctorate in European
Tax Law, University of Bologna

Discussion

17,30 Conclusions

Friday, 12 September 2008

Programme

Attendance at the seminar is free.

Only a limited number of places are available. For organizational reasons it is therefore necessary to enrol no later than **5 September 2008**. If applicants for attendance exceed the places available, priority will be given to those who deal professionally with the topics treated, both internally and externally to the cooperative movement.

The enrolment form will be downloadable from the EURICSE website www.euricse.eu from Thursday 31 July.

The official language of the conference is Italian.
Simultaneous translation into Italian will be provided.
There will be a live webcast of the conference.

Scientific committee

Carlo Borzaga - Università di Trento, Euricse
Adriano Di Pietro - Università di Bologna
Andrea Giovanardi - Università di Trento
Luca Nogler - Università di Trento
Felice Scalvini - Cooperatives Europe

Organization committee

Monica Loss - Euricse
Enzo Pezzini - Confcooperative
Rainer Schluter - Cooperatives Europe

Secretary

Aleksandra Bobic - Euricse
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