



European Academy  
for Taxes, Economics & Law

# 3<sup>rd</sup> EUROPEAN SUMMER ACADEMY State Aid 2013

17<sup>th</sup> – 19<sup>th</sup> June 2013  
Berlin, Germany

Brochure



# 3<sup>rd</sup> European Summer Academy

## State Aid 2013

### State aid rules are under strict control of the European Commission

State aid elements are difficult to identify. The very wide definition of State aid causes a high risk, especially for the recipients of support. The challenge for national authorities is to decide which measure requires notification. Failure to notify a measure, which is subsequently found to involve aid, may result in the repayment of aid granted, which can bring drastic consequences for its beneficiary.

The **European Summer Academy “State Aid 2013”** will provide deepened training on practical State aid issues. How to implement the new rules for Services of General Economic Interest, how to perform a private investor test and how to assess large R&D-aid, are just some of the practical approaches of this training event. The application and particularities of policy novelties are core elements of the course. But also other areas such as recovery actions, block exemption regulation, sector specific rules as well as forms of procedure, notification and the legal backgrounds will be covered.

This set of skills will provide each participant with the ability to check individual cases on the eventuality of State aid implications. The initial screening and review to ensure that measures or projects comply with State aid rules are important tools to be mastered. Particularly providers of national and EU funding need to ensure that aid schemes comply with EU State aid rules. Otherwise entire projects can be at risk of a possible State aid recovery.

*“It was very useful for me – a good combination of theory and practice.”*

Dessislava Yordanova, State Expert, Ministry of Regional Development and Public Works, Bulgaria

*“Pleasant and skilled experts, a satisfying programme and a very good organisation – Thanks!”*

Oana Gabriela Gocui, General Manager – State Aid Division, S.C. CCAM SRL, Romania

# Training Modules

**DAY 1** Monday, 17<sup>th</sup> June 2013

**DAY 2** Tuesday, 18<sup>th</sup> June 2013

**DAY 3** Wednesday, 19<sup>th</sup> June 2013

## Module 1

**The Notification Procedure**  
Administrative Procedure in State Aid  
Matters before the European Commission

Presentation

Case Study

Team Exercise

## Module 3

**The Package for Services of  
General Economic Interest (SGEI)**  
The Rules and Recent Developments  
of State Aid for SGEI

Presentation

Case Study

Team Exercise

## Module 5

**The Private Investor Test (PIT)**  
The Application of the  
Private Investor Test

Presentation

Case Study

Team Exercise

## Module 2

**State Aid for R&D&I/State Aid to  
Promote Risk Capital Investments**  
Legal Basis and Recent Developments

Presentation

Case Study

Team Exercise

## Module 4

**General Block Exemption  
Regulation (GBER), De Minimis  
Aid and Cumulation Rules**

Presentation

Case Study

Team Exercise

## Module 6

**State Aid: Recovery Policy**  
Principles, Procedures and  
Recent Case Law

Presentation

Case Study

Team Exercise

Knowledge Check Day 1

Knowledge Check Day 2

Knowledge Check Day 3

Get-Together Reception

Sightseeing Berlin

**Award of Diploma of the  
European Academy for Taxes,  
Economics & Law**

# 3<sup>rd</sup> European Summer Academy State Aid 2013

## Profit from an intensive and practical approach to the most challenging topics of State Aid

The **3<sup>rd</sup> European Summer Academy “State Aid 2013”** offers the unique opportunity to learn and review in detail all important topics related to State aid. This three-day-event offers you detailed information on the different State aid regulations. Due to its workshop character participants delve deep into legal case studies to clear out difficulties with identification and definition of State aid.

Each **presentation** and **case study** is followed by a **practical session** to deepen your knowledge on the lecture’s respective topic. You will have one hour to work on a team exercise. The workshop facilitator will be available to answer your questions and will guide you through the exercise with suggestions and help in case of uncertainties. Towards the end of the session, each group may present their work, compare results with the other groups and discuss further solutions with our experts.

After every training module, our experienced speakers prepare a **knowledge check** for you which will take place at the end of every training day. You are invited to test your fresh-acquired know-how by participating in these daily knowledge-checks. These consist of multiple choice questions based on the main issues discussed previously in the morning and afternoon sessions.

**Based on your successful results of the daily knowledge check, you will be awarded a unique diploma of the European Academy for Taxes, Economics & Law.**

## Your Benefit

- Learn through legal case studies how to apply State aid concepts in practice and test individual cases on their State aid implications
- Get first hand information from European Commission experts on the modernisation of the EU State aid law
- Assure that your aid schemes are compatible with EU State aid rules
- Become familiar with the new package for Services of General Economic Interest (SGEI)
- Keep yourself up-to-date regarding future developments of EU State aid rules for R&D&I
- Avoid the risk of State aid recovery jeopardizing the existence of particular projects
- Develop your knowledge on how to determine whether a public measure contains State aid
- Gain a deep understanding of EU case law concerning the concept of State aid and the procedures for notification
- Find out more on how to increase the efficiency of state support
- Benefit from exchange of experience with our experts and other attendees from all across Europe

# Who is this European Summer Academy for?

**Decision Makers implementing State aid decisions and schemes as well as public authorities dealing with national funding schemes and European funds such as:**

- Ministries of Economics
- Ministries of Regional Development
- Ministries of Finance
- Ministries of Interior
- Ministries of European Affairs
- Ministries of Research, Science & Technology
- Ministries of Education
- Ministries of Energy & Infrastructure
- Ministries of Transport
- Managing, Audit & Certifying Authorities
- State Aid Monitoring Offices
- National Competition Authorities
- Regional and local authorities responsible for finance and economy
- Courts of Auditors
- Public and private companies applying for or having received State aid
- Competitors of companies having benefited from aid
- Public and private Banks
- Law & consultancy firms

**Especially invited are Heads of Departments and Units, Managers, Auditors in particular from Departments and Units such as:**

- Structural Funds
- State Aid Control
- Coordination of EU projects
- Regional Development
- Funding Programmes
- Accounting
- Budget & Finance
- Legal Department
- Public Private Partnership

*“A professionally prepared & useful Summer Academy.”*  
Milan Cikánek, Lawyer, Ministry of Education, Youth & Sport, Czech Republic

# Programme Day 1, 17<sup>th</sup> June 2013

9.00-9.30

Registration and Hand-Out of Training Material

## The Notification Procedure

*Speakers:*

**Davide Grespan**

Member of the Legal Service, State Aid Team, European Commission

**Inkalotta Nuotio**

Senior Adviser, Labour and Trade Department, Competition and Policy Group, Ministry of Employment and the Economy, Finland

9.30-10.30

### Administrative Procedure in State Aid Matters before the European Commission

- What needs to be notified and how?
- Types of procedures (notified aid, unlawful aid, misuse aid, existing aid)
- Interested parties
- State aid monitoring
- The code of best practice
- Simplification package

### Perspective of a Member State

- Main stages of the notification process
- Policy design and development
- How to identify the correct notification process and form
- Pre-notification, the content of a notification and the final notification
- Tips and recommendations

10.30-11.00

Coffee Break

11.00-11.30

## Case Study

11.30-12.30

## Team Exercise

**Interactive Practical Tasks in Small Groups on Common Challenges of the Notification Procedure**

12.30-14.00

Lunch Break

## State Aid for R&D&I/State Aid to Promote Risk Capital Investments

*Speaker:*

**Bernhard Michael von Wendland**

Case Handler – State Aid, Unit for R&D, Innovation and Risk Capital, DG Competition, European Commission

14.00-15.00

### Legal Basis and Recent Developments

#### • R&D&I-State aid:

- The legal basis: The Community Framework for State Aid for Research & Development & Innovation
- Revision of the EU State aid rules for R&D&I – State of play and background (relevant EU-2020 objectives and the modernisation of the EU State aid law)
- Key issues in latest decision practice; case law
- Detailed assessment of large individual R&D-aid

#### • Risk capital State aid:

- The legal basis: The Community Guidelines on State aid to promote risk capital investments
- Revision of the Guidelines – State of play and background (relevant EU-2020 objectives and the modernisation of the EU State aid law)
- Key issues in latest decision practice; case law
- Detailed assessment of risk capital aid

15.00-15.30

Coffee Break

15.30-16.00

## Case Study

16.00-17.00

## Team Exercise

**Interactive Practical Tasks in Small Groups on R&D&I-State Aid/ Risk Capital State Aid**

17.00-17.15

Refreshment Break

17.15-18.00

## Knowledge Check

**Get-Together Reception**



# Programme Day 2, 18<sup>th</sup> June 2013

## The Package for Services of General Economic Interest (SGEI)

*Speaker:*

**Sibylle Summer**

Deputy Head of Unit State Aid Law, Federal Ministry of Economy, Family and Youth, Austria

9.00-10.00

### The Rules and Recent Developments of State Aid for SGEI

- The new rules of SGEI, the Almunia package
- Implementing the new rules
- Recent developments

10.00-10.30

Coffee Break

10.30-11.00

### Case Study

11.00-12.00

### Team Exercise

### Interactive Practical Tasks in Small Groups on SGEI

12.00-13.30

Lunch Break

## General Block Exemption Regulation (GBER), De Minimis Aid and Cumulation Rules

*Speaker:*

**Péter Staviczky**

Attaché – Responsible for State Aid, Permanent Representation of Hungary to the European Union

13.30-14.30

### Regulations of GBER, De Minimis and Cumulation and Their Application

- Block exemption – How does it work and its advantages
- Rules of the GBER (EU regulation 800/2008/EC)
- Rules of the de minimis regulation (EU regulation 1998/2006/EC)
- De minimis in practice
- Technical questions
- Cumulation of different types and forms of aid
- Regional aid and de minimis
- Large investment cases – Cumulation and different aid intensities
- Possible pitfalls to avoid
- State aid modernisation

14.30-15.00

Coffee Break

15.00-15.30

### Case Study

15.30-16.30

### Team Exercise

### Interactive Practical Tasks in Small Groups on Cumulation Rules

16.30-16.45

Refreshment Break

16.45-17.30

### Knowledge Check

**Sightseeing Berlin**

# Programme Day 3, 19<sup>th</sup> June 2013

## The Private Investor Test (PIT)

*Speaker:*

**Steffen Sühnel**

Senior Manager, Advisory, PwC Berlin, Germany

9.00-10.00

### The Application of the Private Investor Test (PIT)

- The concept of PIT within the State aid framework
- When do I need a PIT?
- How to carry out the PIT?
- Economic parameters for PIT analysis (expected profitability of investment, a looking-forward analysis, incremental analysis and discount rate)
- Recent development of PIT (Jurisprudence and Commission's practice)

10.00-10.30

Coffee Break

10.30-11.00

## Case Study

11.00-12.00

## Team Exercise

**Interactive Practical Tasks in Small Groups  
on PIT Practical Experience of Different Areas  
Such as Airports, Banks or Other Undertakings**

12.00-13.30

Lunch Break

## State Aid: Recovery Policy

*Speaker:*

**Carlos Gonzalez-Finat**

Case Handler – State Aid, Unit for Enforcement and Procedural Reform,  
DG Competition, European Commission

13.30-14.30

### Principles, Procedures and Recent Case Law

- The recovery notice: principles and practice of recovery
- Implementation of a recovery decision
- Recovery and insolvency
- EU courts/national courts
- Failure to implement

14.30-14.45

Coffee Break

14.45-15.30

## Knowledge Check

15.30-15.45

Coffee Break

15.45-16.15

## Case Study

16.15-17.15

## Team Exercise

**Interactive Practical Tasks in Small Groups on Recovery  
Issues**

**Award of Diploma of the  
European Academy for Taxes, Economics & Law**

**3<sup>rd</sup> European Summer Academy: State Aid 2013**



# Speakers



## **CARLOS GONZALEZ-FINAT**

### **Case Handler – State Aid, Unit for Enforcement and Procedural Reform, DG Competition, European Commission**

Carlos Gonzalez-Finat currently works as Case Handler at DG Competition of the European Commission in the unit dealing with enforcement, which is responsible for monitoring and enforcing State aid recovery decisions. Previously, he worked in the EuropeAid Cooperation Office of the Commission, where he was in charge of cooperation projects with Asia. From 1999 to 2007, he worked at the Confederation of European Business dealing with trade and international economic relations.



## **BERNHARD MICHAEL VON WENDLAND**

### **Case Handler – State Aid, Unit for R&D, Innovation and Risk Capital, DG Competition, European Commission**

Bernhard Michael von Wendland joined the European Commission in 2002. He worked for the Directorate General Energy and Transport, as the Financial Manager of the Trans-European Transport Network. In 2004, he changed to DG Competition and was involved in State aid for R&D and Innovation, for risk capital investments, and public guarantees. Between May and December 2008, he returned to DG Energy and Transport as a Project Manager, in order to monitor the transposition of the Energy Efficiency Directive and to look at investments and State aids in this field. Since January 2009, he has been working in DG Competition again as a Case Handler. In particular, he has been dealing with large R&D aids in the aeronautics sector, public funding for universities and research facilities, and State aid for risk capital investments.



## **DAVIDE GRESPAN**

### **Member of the Legal Service, State Aid Team, European Commission**

Davide Grespan has been working for the European Commission since 2001, first in DG Competition, then in DG Trade and nowadays in the Legal Service. Prior to this, Mr Grespan worked in the cabinet of Professor Mengozzi in Luxemburg, at the time judge of the Court of First Instance, and as a free lance translator for the Court of Justice. After his bar exam in Italy (1998) he practiced law for some years in different firms in Bologna and Rome. He contributed to a number of works on State aid law in English and Italian and published several articles on legal matters.



## **SIBYLLE SUMMER**

### **Deputy Head of Unit State Aid Law, Federal Ministry of Economy, Family and Youth, Austria**

Sibylle Summer joined the State Aid Law Unit of the Federal Ministry of Economy, Family and Youth in Austria in 2003 and is Deputy Head of this Unit since 2008. She also worked as a National Expert on State aid for DG Energy and Transport of the European Commission in 1998. Ms Summer entered the public sector in 1996 and worked in the Federal Chancellery of Austria (Bundeskanzleramt) in the Unit “Coordination of State Aid” until 2003.

# Speakers

## **INKALOTTA NUOTIO**

**Senior Adviser, Labour and Trade Department, Competition and Policy Group within the Ministry of Employment and the Economy, Finland**

Inkalotta Nuotio has worked within the Ministry of Employment and the Economy since April 2011, being one of the State aid Coordinators responsible for tasks such as national regulation required by the procedural rules on EU State aid, consultation and coordination of national authorities on State aid matters (including notifications and complaints), participation in development of the regulation at the EU institutions and WTO, and other tasks related to aid surveillance (e.g. annual reporting to the European Commission). Before joining the Ministry, she did a Bluebook training within the European Commission's DG Competition Unit H3 where she dealt both with case-handling as well as horizontal tasks related to notifications and annual reporting.



## **PÉTER STAVICZKY**

**Attaché – Responsible for State Aid, Permanent Representation of Hungary to the European Union**

Péter Staviczky works as Fiscal Attaché – Responsible for State aid in the Permanent Representation of Hungary to the European Union. Previously, he worked in the Hungarian Ministry of Finance at the State Aid Monitoring Office in Budapest as Head of Unit of this Office. He is co-author of a State Aid Handbook, where he wrote a chapter on the market economy investor principle. He gives lectures and training courses to officials of regional governments, public enterprises as well as to representatives of banks and companies on a regular basis.



## **STEFFEN SÜHNEL**

**Senior Manager, Advisory, PwC Berlin, Germany**

Steffen Sühnel is Senior Manager of the Advisory State aid unit at the Berlin office of PricewaterhouseCoopers. He specialises in EU State aid rules and notifications procedures of State aid to the European Commission. Before joining PricewaterhouseCoopers in 2004, he worked for five years as Case Handler for the European Commission, DG Competition, State aid Directorate H. Mr Sühnel has specialist experience in the field of rescue and restructuring of companies in different sectors such as shipbuilding, steel and manufacturing. Within PricewaterhouseCoopers, he is now responsible for all questions relating to State aid. Steffen Sühnel is an expert in the field of Market Economy Investor Test. He has carried out and is still involved in several Market Economy Investor Tests for regional airports in order to assess, whether the airport fees involve State aid. Furthermore, he is involved in analysing whether several investments of an OEM amount to a Single Investment Project, whether it is to be notified to the European Commission and if this is the case, preparing the notification.

# European Summer Academy: State Aid 2013

## Organisational Matters

### Booking Number

K-109

### Date of Event

17<sup>th</sup> - 19<sup>th</sup> June 2013

### Event Language

The event language will be English.

### Event Price for Public Administration and Court of Audit Officials

**Early booking contingent until the 26<sup>th</sup> of April 2013:**

**2.989,- Euro, excl. German VAT (19%)**

Normal price from the 27<sup>th</sup> of April 2013:

**3.500,- Euro, excl. German VAT (19%)**

### Event Price for Other Organisations

**Early booking contingent until the 26<sup>th</sup> of April 2013:**

**3.989,- Euro, excl. German VAT (19%)**

Normal price from the 27<sup>th</sup> of April 2013:

**4.500,- Euro, excl. German VAT (19%)**

The above price covers the following:

- Training material documents printed
- Training material digital version
- Diploma, if Summer Academy fully attended
- Soft drinks and coffee/tea on all three days
- Lunch on all three days
- Get-Together Reception
- Sightseeing Berlin

(Programme is subject to alterations)

### Contact

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### Contact for the Programme

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Head of Marketing & Sales

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E-mail: [regina.luening@euroacad.eu](mailto:regina.luening@euroacad.eu)

### Event Location

Maritim Hotel Berlin

Stauffenbergstraße 26

10785 Berlin

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E-Mail: [info.ber@maritim.de](mailto:info.ber@maritim.de)

Internet: [www.maritim.de](http://www.maritim.de)

### Room Reservation

Please contact the hotel directly and refer to the “European Academy for Taxes, Economics & Law” if you wish to benefit from a limited room availability-contingent. Of course you can always look for an alternative hotel accommodation.

### BOOKING

Fax: +49 (0)30 802080-250

E-mail: [booking@euroacad.eu](mailto:booking@euroacad.eu)

Phone: +49 (0)30 802080-230

For online booking please visit [www.euroacad.eu](http://www.euroacad.eu)

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# FAXBOOKING

EVENTNUMBER K-109 (PR) DATE: 17<sup>th</sup> - 19<sup>th</sup> JUNE 2013

Herewith we register the following persons to the 3<sup>rd</sup> European Summer Academy "State Aid 2013"



**European Academy**

for Taxes, Economics & Law

**Delegate 1** ☐ Ms. ☐ Mr.

First name \_\_\_\_\_

Last name \_\_\_\_\_

Department \_\_\_\_\_

Job position \_\_\_\_\_

Your organisation \_\_\_\_\_

Phone \_\_\_\_\_

Fax \_\_\_\_\_

E-mail \_\_\_\_\_

Your organisation's address:

Street \_\_\_\_\_

Postcode / City \_\_\_\_\_

Country \_\_\_\_\_

Invoice organisation \_\_\_\_\_

Street \_\_\_\_\_

Postcode / City \_\_\_\_\_

Country \_\_\_\_\_

**Delegate 2** ☐ Ms. ☐ Mr.

First name \_\_\_\_\_

Last name \_\_\_\_\_

Department \_\_\_\_\_

Job position \_\_\_\_\_

Your organisation \_\_\_\_\_

Phone \_\_\_\_\_

Fax \_\_\_\_\_

E-mail \_\_\_\_\_

Your organisation's address:

Street \_\_\_\_\_

Postcode / City \_\_\_\_\_

Country \_\_\_\_\_

To the attention of \_\_\_\_\_

Phone \_\_\_\_\_

Fax \_\_\_\_\_

E-Mail \_\_\_\_\_

With my signature I confirm my registration and accept the General Terms and Conditions as legally binding.

☐ I herewith agree to receive further information from the European Academy for Taxes, Economics & Law

## NOTE

Only Valid with Signature and Stamp.

Place, Date

Authorised Signature and Stamp

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## BOOKING

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# Terms & Conditions for Training Seminars & Courses

## 1. Area of Application

The following terms and conditions settle the contractual relationship between conference participants and the European Academy for Taxes, Economics & Law Brauner Klingenberg GmbH [referred to as “European Academy for Taxes, Economics & Law” in the following]. Differing terms and conditions, as well as, other settlements and/or regulations have no validity.

## 2. Registration / Confirmation of Application

A registration can be made via internet, mail, fax, or email. The registration is considered granted and legally binding if not rejected by the European Academy for Taxes, Economics & Law in writing within seven (7) days after receipt of registration. The registration will be supplemented by a booking confirmation via email. Partial bookings are only valid for seminars designed in modules.

## 3. Service

The course fee covers the fee per participant and course in € net, subject to current German VAT. It includes training course documents as per course description, a lunch meal/snack and refreshments during breaks, as well as, a participation certificate. The European Academy for Taxes, Economics & Law has the right to change speakers/instructors and to modify the course program if and where necessary while maintaining the overall nature of the course. All registered participants will be notified in case of a course cancellation due to force majeure, due to speakers' preventions, due to troubles at the chosen location or due to a low registration rate. Course cancellation notification due to a low registration rate is issued no later than two (2) weeks before the course date. Course fees are reimbursed in the cases listed above; however, reimbursement for travel expenses or work absenteeism is only granted in cases of intention or gross negligence by the European Academy for Taxes, Economics & Law. Any reimbursement of travel expenses are to be considered as an exceptional goodwill gesture and form no future general obligation. In case of disturbances and/or interruptions, the European Academy for Taxes, Economics & Law commits itself to solve or limit any problems that might occur in order to maintain and continue the course as planned.

## 4. Payment Date and Payment, Default of Payment

Payment of the course fee is payable immediately upon receipt of invoice. Where payment is not received or lacking clear assignment to a participant prior to commencement of the course, the European Academy for Taxes, Economics & Law may refuse the relevant participant's participation in that course. The course fee, however, is still due immediately and can be claimed as part of a dunning procedure or legal action. In accordance with BGB §247 (1), in case of default of payment within the stipulated time period, default interest on arrears of at least 5% above the ECB base rate is due and payable. The European Academy for Taxes, Economics & Law can claim higher damage for delay if and where proven. Equally, the participant may prove that a damage has not occurred or has had less effect than estimated by the European Academy for Taxes, Economics & Law.

Payment shall be made by cashless bank transfer; cash or cheques will not be accepted. The European Academy for Taxes, Economics & Law is not liable for any loss of means of payment. The participant may only offset such claims against the European Academy for Taxes, Economics & Law's as are undisputed, legally recognized or recognized in writing by the European Academy for Taxes, Economics & Law. The right of retention is only acceptable in accordance with a counterclaim based on the same contract.

## 5. Cancellation

Cancellations need to be issued in writing. Cancellation by the participant will be subject to cancellation charges as follows:

- 30 days or more prior to commencement of the course: service charge of 80,00 € net, subject to current German VAT, payable immediately, course fee will be reimbursed,
- two (2) weeks to 30 days prior to commencement of the course: 50% of course fee net, subject to current German VAT, payable immediately,
- non-attendance or cancellation less than two (2) weeks prior to commencement of the course: 100% of course fee net, subject to current Germany VAT, payable immediately

The European Academy for Taxes, Economics & Law gladly accepts without additional costs a substitute participant nominated in case of a cancellation if the substitute participant is registered at least three (3) days prior to the commencement of the course. Neither cancellation of a specific module/part of the course or substitution per module/per day is possible.

## 6. Copyright

Seminar/course documents are protected by property rights and may not be duplicated, processed, amended, circulated or published in any other way without the written consent of the European Academy for Taxes, Economics & Law. The European Academy for Taxes, Economics & Law reserves all rights.

## 7. Liability

All seminars and courses are prepared and presented by qualified speakers and instructors. The European Academy for Taxes, Economics & Law accepts no liability for the up-to-dateness, correctness and completeness of the seminar documentation, as well as, presentation of the seminar.

## 8. Applicable Law, Place of Jurisdiction, Place of Performance

All cases shall be governed and construed in accordance with German law to the exclusion of the UN Sales Convention. As far as legally admissible, place of performance and place of exclusive jurisdiction shall be Berlin, Germany.

## 9. Data Protection

The European Academy for Taxes, Economics & Law protects personal data by taking appropriate protection measures. For the purpose of optimization of the product and service portfolio and according to the regulations of the data privacy laws, it stores and processes person-specific data on the training participants. Hence, all European Academy for Taxes, Economics & Law website hits are registered. All personal data will, in accordance with the law, be used for documentation requests, placed orders or other enquiries in order to send information out by post.

The European Academy for Taxes, Economics & Law will, in accordance with the law, inform participants by email about special offers that resemble previously booked seminars. If and where personal data needs to be transferred to countries lacking appropriate data protection schemes, the European Academy for Taxes, Economics & Law shall grant alternative adequate protection. Furthermore, the European Academy for Taxes, Economics & Law will use personal data as far as participants have granted respective permission. When collecting personal data, the European Academy for Taxes, Economics & Law will always ask for permission regarding email information about offers. The participant may, at any time, express their objection to data collection for the purpose of advertisement or address via email or fax. Any data provided to the European Academy for Taxes, Economics & Law will be processed for reservations and bookings, as well as, for information about other seminars. Names and company names will be published in a participants' list and forwarded to the mailing company.