

**4th LIBERTAS Workshop
of European Law and Economy**

**Financing of European Economic
Interest Groupings (EEIG):**

**Workshop on topical legal, finance
and taxation questions**

*with Hans-Jürgen Zahorka
(in English language only)*

**Saturday, 12th November 2011
10.00 bis 16.30 Uhr**

Frankfurt/Main, NOVOTEL Niederrad
Hahnstr. 9, DE-60528 Frankfurt (Niederrad), Tel. +49 69 663060

European EEIG Information Centre

LIBERTAS

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Since 1989 European Economic Interest Groupings (EEIG) can be set up in the European Union (since 1996 also in the European Economic Area of the EFTA Member States Norway, Iceland and Liechtenstein) – as a rather unique legal form of cooperation. Since then, around 2.300 EEIG have been formed, a very interesting task for Managing Directors, accountants, tax experts, lawyers, chambers of commerce and other advisory bodies like advisors themselves. Members include all kinds of persons and companies – from small to big, from services to industry, from public bodies to associations, from freelancer to multinational corporation. Group activities can be outsourced, research is made easier for universities, and commercial activities across the borders can be improved. Members from third countries (e.g. Switzerland, Russia, USA, West Balkan etc.) can take part as associates.

Although the EEIG is, in general, not too complicated at first glance, there are some legal points one has first to understand. This workshop is scheduled for EEIG Managing Directors, accountants, financial officers, members, lawyers, tax advisors, scientists or students who – in a larger context – take care of the financial aspects in the life of an EEIG. And financial circumstances can vary from one EEIG to the other – there is no other legal form in the EU which is more individualistic than an EEIG.

The European EEIG Information Centre, an ad-hoc agglomeration of know-how, working now mostly in virtual form and this throughout Europe (and often for new legislation outside of the EU) exists now for 20 years, has set up more than 300 EEIG and offers topical, useful and reliable information on them. The numbers of EEIG is rising constantly, and around 15.000 members may be integrated in this kind of structure.

If you are already involved in an EEIG or still in the „enlightened interest“ phase, or if you are a legal or tax advisor, or a present or future financial officer of an EEIG – this will be the workshop for you. Financial solutions and how to master them are pivotal for every company, including an EEIG. They have their own problems which should be known and discussed. In the framework of a workshop – not of a conference – to cover interactively also questions from the participants. The conference speaker will be at disposition also for individual questions at the end of the event. It will be spoken in English, but questions can also be taken in German, French or Italian.

Programme for the workshop „Financing of European Economic Interest Groupings (EEIG)”, Frankfurt/Main – Saturday, 12.11.2011, 10.00-16.00/16.30 h

From 09.00 h – Coffee or tea in and before the conference room; registration of participants

10.00 h – Welcome at the Workshop

- **Short introduction in the EEIG – its history, legal properties, acceptance in the EU27 and EEA/EFTA-3**
- **The EEIG in the system of EU Company Law – Other legal forms besides the EEIG (statistics; relevant problems):**
 - European Company (S.E.)
 - European Cooperative (S.C.E.)
 - European Private Company (S.P.E.; in legislation)
 - [European Grouping for Territorial Cooperation (EGTC)]
 - [others, like research organisms]
 - Proposals for European Association, European Foundation etc.
- **Costs of founding an EEIG**
 - Registration (notary costs – how to minimize them, registration body, registration taxes)
 - Costs of drafting an agreement
- **Current costs of an EEIG – e.g. for the *Commissaire aux comptes* in France**

11.30-11.45 h – Short coffee break

- **How EEIG finance themselves – an enumeration of revenues in the Statutes?**
- **Liability questions and the impact on finances**
- **Equity capital for an EEIG?**
- **The trans-border change of the seat and its impact on EEIG finances**
- **The „auxiliary function“ of an EEIG and the consequences for finances**
- **An overview on financial problems due to associations with e.g. third-country members (e.g. Switzerland)**

- **Non-discrimination of EEIG in public tenders and in public financed programmes (EU Commission Communication from 1997)**
- **Participation of EEIG in EU, Member State, regional or local programmes**
- **The “hybrid” character of an EEIG – as a company, as an NGO / association (“third sector”)**
- **Charity organizations as members and EEIG as their umbrella organisation**
- **Eligibility problems in practice and their remedies**
 - (Preventive) interventions at programme directorates (e.g. EU Commission) a
 - EU Ombudsman – with a review of the first decisions
 - Legal procedure via national court → European Court of Justice (preliminary rule after art. 267 Lisbon Treaty II)

13.00-13.45 h – Lunch break

- **From practice to practice:**
 - Access to bank accounts
 - Registering a car on the EEIG
 - Membership dues to Chambers of Commerce, other umbrella bodies
- **EEIG and the management of Public Private Partnerships (PPP)**

- **Taxation issues of an EEIG**
 - Seat, secondary seat, definition of the permanent establishment
 - Accountancy questions: balance sheet,
 - Financial statements / profits and losses

- **Examples for an appropriation of profits (annual financial statements)**
- **Creation of a reserve fund**

15.00-15.15 h – Short coffee break

- **VAT problems for EEIG**
 - **National taxation of EEIG**
 - **Involvement of third countries (e.g. Montenegro etc.), transfer of profits, and how treasury offices cooperate**
 - **declaration duties for participations**
 - **EEIG and internal transfer prices**
 - **The problems of passive members “keeping the post”**
 - **Proactive strategies towards the tax authorities – in favour of an active micro-information policy**
- **Other questions**

16.00/16.30 Uhr – End of the workshop / Time for individual questions of participants

(Under the reserve of all programme modifications; a definitive programme will be distributed with the workshop material)

The conference speaker

Hans-Jürgen Zahorka, Assessor jur., heads the European EEIG Information Centre (www.ewiv.eu) since its launch in the beginning of the 1990s and is one of the very few Europeans who have an overview on this legal form; he often teaches in open and closed workshops about the European Economic Interest Grouping. As a former Member of European Parliament he was an observer of the EEIG from the very beginning and may be among the best informed Europeans on this legal form. He has accompanied the start-up and difficult consulting phases of many hundreds of EEIG all over the EU. Today he is mainly active as Government Advisor for the CIS countries, Eastern Europe, the Balkan, but also Caribbean and African ACP Member States, or to the countries in the South of the Mediterranean on behalf the EU, UNDP, the World Bank etc. The lawyer, who has for many years also been a (German) solicitor/barrister (in various EU Member States) worked also eight years for a foreign chamber and has been for many years a Senior Lecturer of various universities abroad and in Germany. Since 2003 with LIBERTAS – European Institute, a think-tank on European and international governance and economy, www.libertas-institut.eu. The EU law expert (also part of TEAM EUROPE of the EU Commission, an independent experts' network for conferences, lectures etc.) is also Chief Editor of "European Union Foreign Affairs Journal" (www.eufaj.eu) and author and editor of the "EWIV-Handbuch" (EEIG Handbook), at first appearing in German towards the end of 2011 as loose-leaf edition.

Your benefits from the workshop – besides know-how

Included in the participation fee are: conferecne soft drinks, coffee breaks with snacks, lunch break, written material prepared fort he workshop (with all presented PowerPoint slides, additional material including the EU Regulation 2137/85 – also available in digital form, on USB stick or by e-mail).

The participants will be added to the mailing list of the EWIV/EEIG/GEIE eJOURNAL, an online paper on EEIG questions (irregular appearance, in one multilingual version), if they want to (free of charge subscription, but also to be downloaded on the Website).

Participation fee

The participation fee per person is 350 EUR (+ VAT if applicable). Participants are asked to indicate their VAT ID no. if there is one, and if coming not from Germany but other EU Member States.

How to pay

The participation fee will be charged by an invoice sent by e-mail (as well, if possible, by ordinary mail) which must be paid in due time, at the latest on 8th November, 2011, to LIBERTAS – European Institute GmbH with the

- bank: Sparkasse Zollernalb, Balingen;
- account no. 134 145 312,
- German Bankleitzahl 653 512 60 (only for transfers from Germany),
- from abroad: IBAN: DE17 6535 1260 0134 1453 12, BIC: SOLADES1BAL.

Interested parties who come only on a short term tot he event can pay the fee also by cheque or in cash directly at the conference office, or if they have transferred the amount only short before the event they pass a copy of the bank transfer protocol.

Payment subject: 4-EEIG-FRA-2011

We ask to understand that a payment after the event cannot be accepted, with the possible exception of public bodies or in other cases which have been agreed upon prior tot he event.

Cancellation policy

A no-show is possible at any time without any financial consequences for the participant, if participants are replaced by others. If a registration is recalled after the 1.11.2011 without the possibility of a replacement, 2/3 of the participation fee will be payable. In this case you will get the written (or digital) workshop material.

Hotel reservations

The participants are asked to make any necessary hotel reservations by themselves. We recommend to ask the hotel of the venue (please ask for weekend rates)..

How to reach the NOVOTEL Frankfurt Niederrad:

NOVOTEL Frankfurt Niederrad, Hahnstr. 9, D-60528 Frankfurt/Main (Niederrad),
Tel +49 69 663060, Fax +49 69 66306600, E-mail H5382@accor.com



By public transport

- From Frankfurt Airport: Go to trains, take the one to Frankfurt Hauptbahnhof (Central Station), and exit at Niederrad (Airport is down left on the above map)
- From Frankfurt Central Station: Take the trains (several per hour!) to the Airport. Exit at Station Niederrad.
- From Frankfurt subway/S-Bahn network: U/S-Bahn S7, S8, S9 → Niederrad

By car

See above – near the motorway (Autobahn) exit (Ausfahrt) F-Niederrad (A 5 in direction Kassel from the South, direction Karlsruhe from the North, via A 3 if coming from Köln/Cologne or Würzburg/Bavaria)

Arrival planning via Internet (if you do not understand German, please click on „Sprache“=language right above → then on English):

<http://www.novotel.com/de/hotel-5382-novotel-frankfurt-niederrad/location.shtml>

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Registrations to:

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E-Mail: ewiv@libertas-institut.com,
Internet: www.libertas-institut.eu or www.ewiv.eu
(or with the following form – printed, filled out, scanned, by e-mail, fax or mail)

Registration

(please photocopy if necessary)

Europäisches EWIV-Informationszentrum
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By mail

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I / We want to register for the Workshop "Financing of EEIG" on Saturday, 12.11.2011 in Frankfurt/Main.

- Please send me / us an invoice for the participation fee.

 - The participation fee has been transferred. Please send us a receipt on invoice after reception.
-

First name, name

Company – Institution - Organisation

Address

Post code, city

Country

Phone / Fax / Mobile

E-Mail

Homepage

VAT / USt ID number

(for participants from the EU except Germany)

Signature

(not necessary when returned by e-mail – will be confirmed within some days)

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