65th LIBERTAS Conference on European Law and Economics

With the EU-direct legal form of the European Economic Interest Grouping (EEIG):

- Advantageously changing investment behaviour in the EU Single Market
- know innovative forms of financing
- observe new tax rules for EEIGs

Friday, 26th September, 2025

09.30 - approx. 17.00 h

In German language / In English about 10%;

Sindelfingen / Baden-Württemberg

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European EEIG Information Centre



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More growth, more competitiveness, more cooperation, more innovation, new sales, more profits, saving on current taxes – for small and medium-sized enterprises, the self-employed, freelancers, but also for coordinators such as associations, business development agencies, municipalities, universities, public corporations, etc.?

By a European Economic Interest Grouping (EEIG) in accordance with EEC Regulation 2137/85. This EU-direct cooperation legal form is entered in the respective locally competent commercial register, such as a limited company. It is not allowed to make any profits; payments to the members are taxable by the recipients, but the EEIG may build up non-taxable reserves for its investments (expenses) if certain rules are observed. The EEIG is exempt from company income taxes throughout the EU.

How do you form an EEIG?

With at least two economic operators from at least two EU/EEA countries who agree on any cooperation that is not defined by law. Conceivable are marketing, sales, purchasing, accounting, invoicing, outsourcing e.g. for cost savings, staff training, staff exchanges, company pension schemes, real estate management and projects, project management, research and development, publicly funded financing programmes, planning/operation of energy, mobility, agricultural and health projects, etc. To secure and expand the members' activities and to improve the economic situation of the members. For all cooperation for which a single member is too small. By the way, an EEIG can also be set up by a company with an own branch in the EU/EEA.

How much does it cost to set up an EEIG?

As a rule – including notary and commercial register costs – a maximum of around 4000 – 4500 EUR. You need a written, legally secure contract, which should also include advice on "putting things on track". When selecting consultants, attention should also be paid to follow-up advice during the ongoing operation of the EEIG.

Why is the EEIG not or hardly known?

Because it is anchored in EU law and almost no one knows it in detail. Because it requires organised cooperation and it is hardly known how this can be organised in this legal form in a legally secure manner.

How do you find out more about this tax-interesting option?

In a workshop/conference of the European EEIG Information Centre. Since the beginning of the 1990s, this has been providing legally and fiscally qualified information about the EEIGs in Europe-wide information events, by the setting-up of over 400 and by advising a further 400 - 500 EEIGs, in several official EU languages.

Also via the Internet?

Through the website <u>www.ewiv.eu</u> or the blog <u>https://ewivinfo.wordpress.com</u>. By webinars or practical seminars/conferences, but also in articles or books.

You may already be familiar with the EEIG – from hearsay, from publications, from personal contacts, or as a managing director, member or interested party in an EEIG, possibly with many questions. You should know more about this potentially worthwhile alternative to cooperation in the EU Single Market. With one of the most competent speakers on this topic.

The EEIG, one of the newest forms of company in Europe, has been enjoying increasing interest and popularity for some time, especially among entrepreneurs who pursue common goals with an EEIG and can nevertheless remain individual. Nevertheless, some legal, tax, financial and business issues must be anticipated and an intelligent solution must be found. There is no legal form that gives members so much freedom and this is therefore a constant attack on the "small grey cells".

For this reason, the European EEIG Information Centre is holding this conference, which combines some theory with a lot of practice from EEIG's activities, in particular for:

- Lawyers, in-house counsel (syndici), banks, mortgage banks, asset managers, financial service providers, insurance companies and agents
- o Tax consultants, auditors, management consultants for themselves or their clients,
- Decision-makers from the public sector, business promoters for themselves and their clients and customers, Chambers of Commerce and other chambers, museums, cultural institutions
- Small and medium-sized enterprises in all sectors, real estate companies in the broadest sense, freelancers (medical doctors, engineers, architects, experts, etc.),
- Foundations, cooperatives
- "Third sector", i.e. associations, social enterprises, gGmbH's/a.s.b.l. etc,
- future and already active EEIG managing directors and EEIG members.
- as well as all companies interested in this favourable form of cooperation within the European Union and the European Economic Area (EEA),
- Universities, colleges also for research projects, teachers, students.

There is a lot of false information circulating about the EEIG – both spread by dubious "consultants" and by not too well informed tax and legal advisors. In some cases, EEIGs are also "sold" for astronomical, completely inflated sums. The seminar will address this as well as some business models relevant to criminal persecution.

This conference therefore provides information and discusses – in summary –

- the investment (spending) behaviour of EEIGs to be changed in the EU internal market, also according to the "all-for-one/one-for-all principle",
- innovative forms of financing for EEIGs and their rules, which are not very well known even among many tax authorities,
- Rules of taxation that were theoretically dealt with in the early 1990s, e.g. in the literature, but have only now been "smoothed out" by practice and have only recently been able to receive the first confirmations through new jurisciction.

Programme for the conference on 26. September 2025 in Sindelfingen

The EU-direct legal form of the European Economic Interest Grouping (EEIG) – Investments, financing, taxation

09.00 h	The meeting room is open - welcome coffee - registration
09.30 h	Welcome / self-introduction of the participants
	Introduction to the topic: The EEIG and its legal requirements and challenges
	 Incorporation, articles of association and entry in the Commercial Register Possible contract revision of existing EEIGs, change of members, managing directors, location and country of domicile, liability Start your "own" EEIG or join one? What are associate members? Basics of taxation
	Investment behaviour, financing, taxation
	 The ideal change in the spending and investment behaviour of EEIG members as a result of an EEIG Innovative financing of EEIGs – aspects of case law Questions of taxation of EEIGs – The effect of new Tax Court rulings; focal points of tax audits The preliminary ruling procedure under Art. 267 TFEU for the European Court of Justice
	Hans-Jürgen ZAHORKA, Assessor jur., Head of the European EEIG Information Centre
11.15 h	Coffee break à go-go
12.30 h	Lunch break

Continuation of the programme – and answers to many questions

14.00 h

Report from practice: On the spending behaviour of the ELEMENTUM Europe EEIG – reserves for a European *Academy*, for digitalisation, jointly developed training standards, company pension schemes for employees, in five countries

Bojan PRAVICA, founder and owner of five family companies in Europe, the ELEMENTUM Group for precious metals trading, as well as initiator and Managing Drector of ELEMENTUM Europe EEIG

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Investing of EEIGs in a Third Country outside of the EU – the Example of the forthcoming African – European Business School, Training Center and Teachers' Training Forum, Kumasi / Ghana

Priscilla YEBOAH, B. Educ., Teacher for Mathematics and Career Technology at Junior High Schools; Secretary General (designated) of the African-European Business School, Kumasi / Ghana

(TBC / in English language)

15.15 h Coffee break

Questions and answers ...

17.00 h (approx.) End of the conference

The programme is subject to change.

After or during the breaks of the programme, the speakers will be available to answer individual questions from the participants.

The speakers



Hans-Jürgen ZAHORKA, Assessor jur., former Member of the European Parliament, today also as a government advisor for the EU, UNDP and World Bank in almost all over the world. For over 30 years, he has been a lecturer in EU law and economics in Master's programmes at colleges and universities in various EU Member States and third countries, as well as often *a visiting lecturer* (Kyrgyzstan, Georgia, Germany, Poland, Belarus, Switzerland, Italy, Spain, etc.). After many years of working as a lawyer and for a foreign chamber he has been working for many years at LIBERTAS – European Institute GmbH (www.libertas-institut.eu). Long list of publications in 12 languages on European

topics. Has been managing the **European EEIG Information Centre** (www.ewiv.eu) since the early 1990s and has accompanied the EEIG since its adoption; helped to set up several hundred EEIGs and advised an equal number after their creation, in almost all EU countries. Has given and continues to provide numerous training courses on the subject of EEIGs in several languages and EU/EEA countries. One of the most distinguished experts on the EEIG, who has also been repeatedly retained on behalf of the EU Commission, especially for research EEIGs.



Bojan PRAVICA, born in Slovenia and living in Germany since 1973, founded his first financial services company in Slovenia. In Germany, founder of the ELEMENTUM Group, a leading trading company for precious metals, with family-run companies in Slovenia, Croatia, Portugal and Switzerland, too, all under the umbrella of ELEMENTUM Europe EEIG (with ELEMENTUM International AG from Switzerland as an associate member). Initiator and Managing Director of the ELEMENTUM Europa EEIG, which is led by him in an innovative and prudent manner. Internet: www.elementum.de



Priscilla YEBOAH from Kumasi / Ghana, West Africa. Bachelor of Education (B. Educ.) from St. Monica's College of Education in Mampong Asante, Ghana; Teacher of Mathematics and Career Technology (Nutrition) at the elementary and middle level of secondary schools (Junior High Schools). Secretary-General-designate of the African – European Business School, Training Center, Teachers' Training Forum (prelim. name) in Kumasi, Ghana, the largest city in the country. She speaks English and Twi (language of the Asante) and beginner German. Reachable via info@libertas-institut.com.

Services and information material

The participation fee includes: lunch, conference drinks, coffee breaks, written material about the event. This detailed material includes the PowerPoint pages shown and other background material. It may also be available on a USB stick or can be sent by e-mail.

Participation fee

The participation fee is 590.00 EUR + German VAT if applicable.

Participants from outside Germany from the EU/European Economic Area (EEA) should, if they participate through their company, provide their VAT identification number when registering, if available, so that they are exempt from VAT in Germany.

Discounts:

- 5% early bird discount until 26.07.2025
- 5% for multiple bookings (at least 2 participants per registration or from the same company/group of companies)
- 5% if you have been a client of the EEIG Information Centre before (seminars, conferences, webinars, consulting, EEIG start-up, etc.)
- All discounts can be accumulated.

Mode of payment:

The participation fee must be credited to the account of LIBERTAS – European Institute by the due date, but no later than 24.09.2025. It can also be transferred to the account below if you register by e-mail (please attach a copy of the payment medium). The invoice or receipted invoice will be sent immediately.

Interested parties who decide to participate directly before the event can also pay the participation fee against receipt in cash or by (foreign) check at the beginning of the event at the conference office.or pass a printout/copy of the transfer slip.

We ask for your understanding that we cannot agree to payment after the event, except in the case of public or local/regional authorities or in other previously individually agreed cases.

Cancellation policy:

If you are unable to be replaced by another participant, this is possible at any time. If you cancel your registration completely, i.e. without naming a substitute participant or if you do not show up, 75% of the participation fees will be due up to 7 days before the date of the event, and the full participation fee if you do not show up or cancel your participation within 7 days before the date of the event.

Training and ESF certificates

On request, we will be happy to issue training certificates analogous to § 15 FAO (Germany) for lawyers, tax consultants and auditors. The same applies to all interested participants for submission to a country or state-specific institution of the European Social Fund (ESF). We recommend that you send this programme in advance to ESF offices.

Reservation

We recommend the conference hotel; You should indicate the event "EEIG Conference" and the date 26.09.2025. Other accommodations must also be booked by the participants themselves. Please look in an Internet search engine under "hotel sindelfingen".

Journey to Sindelfingen

Car: The conference hotel is only a few 100 m away from the Sindelfingen-Ost motorway exit on the A 81 Stuttgart – Singen / Lake Constance / Zurich.

Railway: Sindelfingen is located on the S-Bahn line S 60 (Stuttgart Hbf – Renningen – Böblingen). Travel time from Stuttgart main station approx. 50 min. Distance from Sindelfingen train station – Mercure Hotel approx. 3 km (bus or taxi opposite).

By plane: Stuttgart-Echterdingen Airport (STR) is about 21 km away.

Registrations: see next page

European EEIG Information Centre LIBERTAS – European Institute GmbH Lindenweg 37

Please send by e-mail to: ewiv@libertas-institut.com

D - 72414 Rangendingen

I hereby register myself / us for the 65th EEIG Conference on 26.09.2025 in Sindelfingen.

- o Please send an invoice.
- o The amount was transferred. Please send a receipted invoice. Transfer slip is enclosed.

Notes (e.g. on discounts, such as - 5, 10 or 15%):

First name, surname* (* = for list of participants)

Company – Institution – Organization / Function*

Address*

Postal code, city, country*

Telephone

E-mail*

Internet*

VAT identification number (for company participants not from Germany)

Date

Signature (not required if sent by e-mail)

You can also register via WhatsApp (Tel. +49 1575 3055616). Please take a photo of the registration or enter all data as requested.

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