Max Planck Institute for Tax Law and Public Finance

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To register for the Conference, please send an e-mail to Gabriele Auer (gabriele.auer@tax.mpg.de) by 25 October 2013.

Please note that the number of participants is limited.

2nd Max Planck European Postdoctoral Conference on Tax Law

25 and 26 November 2013

Max Planck Institute for Tax Law and Public Finance
Munich
Program

Monday, 25 November 2013

10.00 – 10.15  Welcome Address

10.15 – 11.15  Is tax avoidance (im)moral? Ethics, metaethics and taxes
   Hanna Filipczyk, Warsaw
   Discussant: Christine Osterloh-Konrad, Munich

11.15 – 12.15  The troubling phenomenon of self-regulatory taxation
   Dominic de Cogan, Birmingham
   Discussant: Alicja Brodzka, Wrocław

12.15 – 13.15 Lunch Break

13.15 – 14.15  Non-discrimination in international tax law
   Kasper Dziurdzi, Vienna
   Discussant: Chiara Balbinot, Munich

14.15 – 15.15  International tax neutrality in the European Union:
   Capital import neutrality and the problem of “dislocations”
   of business losses
   Maria Cruz Barreiro Carril, Vigo
   Discussant: Jeanette Calleja Borg, London

15.15 – 15.45 Coffee Break

15.45 – 16.45  Combating hybrid mismatches
   Harm van den Broek, Nijmegen
   Discussant: Sarah Lindeberg, Stavanger

16.45 – 17.45  OTC-Derivatives and the European financial transaction tax:
   Open issues
   Juan Benito Gallego López, Elche
   Discussant: Caroline Heber, Munich

19.30  Conference Dinner

Program

Tuesday, 26 November 2013

09.00 – 10.00  The faltering legitimacy of international tax law
   Cees Peters, Tilburg
   Discussant: Matthias Valta, Heidelberg

10.00 – 11.00  Tax treaty override
   Carla de Pietro, Bologna
   Discussant: Jan Gooijer, Amsterdam

11.00 – 11.30 Coffee Break

11.30 – 12.30 Changes in the tax burden under selected CCTB-regulations:
   A simulation analysis based on microdata on polish companies
   Anna Leszczyłowska, Poznan
   Discussant: Lisa Evers, Mannheim

12.30 – 13.30 Lunch Break

13.30 – 14.30  EU infringement proceedings in the field of direct taxation:
   Evolution, effectiveness and implications
   Anzhela Yevgenyeva, Oxford
   Discussant: Daniel Blum, Vienna

14.30 – 15.30  Shortcomings in the merger directive
   Frederik Boulogne, Amsterdam
   Discussant: Erik Röder, Munich

15.30  Concluding Remarks

18.15 – 19.45  Max Planck Evening Guest Lecture
   Lee Sheppard, Contributing Editor of Tax Notes