

ESF Exploratory Workshop on

HORIZONTAL TAX COORDINATION WITHIN THE EU AND WITHIN STATES

Vienna (Austria), 9-11 November 2010

Convened by:
Prof. Dr. Dr.h.c. Michael Lang^①

① Institute for Austrian and International Tax Law (WU Vienna University of Economics and Business, AT)

Co-sponsored by:





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Main Objectives of the Workshop

The Exploratory Workshop aims to find out which role court judgments have played in the framework of tax harmonization in federal states and how decisive this impact was. From these findings the participants of the Workshop will draw conclusions for the purpose of EU tax policy.

Within the framework of the Exploratory Workshop the participants will take a closer look at ECJ case law and how it may be compared to other jurisdictions, where federal fiscal structures exist, such as the USA, Switzerland, Belgium, Spain, Austria, Russia, Mexico, Brazil, India and Australia. The judgments of the courts will be contrasted with each other in order to find out how or if there is an impact on harmonization in the field of tax law.

Workshop language

English

Workshop Agenda

The workshop will be based on the following format: each speaker will make an input statement of about 30 minutes, based on a written paper that he/she has drafted for the workshop and posted on the website (with restricted access to the sole workshop participants) 2 weeks in advance. The remaining part of the sessions will be devoted to plenary discussion among the participants.

Report publication and dissemination

The workshops proceedings will be published in a book, anticipated by reports to be published in the main specialized international tax reviews.

PROGRAMME

Tuesday, 9 November 2010

Evening *Arrival*

Wednesday, 10 November 2010

08.00 – 08.40 **Welcome & Coffee**

Welcome address **Prof. Michael Lang**

Presentation of the European Science Foundation (ESF)
tba

08.40 – 09.25 “Tax Coordination between **Member States in the EU** – Role of the ECJ”
Prof. Joachim Englisch (Universität Münster, Münster, Germany)

09.25 – 10.10 Discussion

10.10 – 10.40 “Tax Coordination Between Regions in **Switzerland** – Role of the Courts”
Prof. Madeleine Simonek (Universität Zürich, Zürich, Switzerland)

10.40 – 11.25 Discussion

11.25 – 11.40 *Coffee / Tea Break*

11.40 – 12.10 “Tax Coordination Between Regions in **Belgium** – Role of the Courts”
Prof. Edoardo Traversa (Université Catholique de Louvain, Louvain, Belgium)

12.10 – 12.55 Discussion

12.55 – 14.25 *Lunch*

14.25 – 14.55 “Tax Coordination Between Regions in **Spain** – Role of the Courts”
Prof. José Andres Rozas (Universitat Abat Oliba CEU, Barcelona, Spain)

14.55 – 15.40 Discussion

15.40 – 16.10 “Tax Coordination Between Regions in **Austria** – Role of the Courts”
Prof. Michael Lang, Mag. Lisa Paterno (Institute for Austrian and
International Tax Law at WU, Vienna, Austria)

16.10 – 16.55 Discussion

16.55 – 17.10 *Coffee / tea break*

17.10 – 17.40 “Tax Coordination Between Regions in **Russia** – Role of the Courts”
Prof. Danil Vinnitskiy (Urals State Academy of Law, Ekaterinburg, Russia)

17.40 – 18.10 Discussion

19.00 *Dinner*

Thursday, 11 November 2010

- 08.30 – 09.00 “Tax Coordination Between Regions in the **US** – Role of the Courts”
Prof. Walter Hellerstein (University of Georgia Law School, Georgia, USA)
- 09.00 – 09.45: Discussion
- 09.45 – 10.15 “Tax Coordination Between Regions in **Mexico** – Role of the Courts”
Santiago Solórzano-Ureta (Mexico City, Mexico), report co-authored by:
César A. Domínguez (Universidad de Guanajuato, Mexico)
- 10.15 – 11.00: Discussion
- 11.00 – 11.15 *Coffee / Tea Break*
- 11.15 – 11.45 “Tax Coordination Between Regions in **Brazil** – Role of the Courts”
Prof. Luis Eduardo Schoueri (University of Sao Paulo, Sao Paulo, Brazil)
- 11.45 – 12.30: Discussion
- 12.30 – 14.00 *Lunch*
- 14.00-14.30 “Tax Coordination Between Regions in **India** – Role of the Courts”
Sunil Gupta (Joint Secretary (Tax Policy and Legislation), Central Board of Direct Taxes in Ministry of Finance, New Delhi, India)
- 14.30 – 15.00: Discussion
- 15.00 – 15.30 “Tax Coordination Between Regions in **Australia** – Role of the Courts”
Ass. Prof. Peter Gerangelos (Sydney Law School, Sydney, Australia)
- 15.30 – 16.00: Discussion
- 16:00 – 17:30 Coffee and vision**
Discussion of new lines of research and possible collaborations/networks /
arrangements for follow-up activities
- 17:30 *End of Workshop and departure*

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Objectives of the ESF Standing Committee for Social Sciences (SCSS)

The mission of the **ESF Standing Committee for Social Sciences (SCSS)** is as follows:

- to promote high quality social science research at the European level;
- to bring 'added value' to nationally funded research through European collaboration between ESF Member Organisations;
- to help support innovative research ideas and approaches emanating from the scientific community, and
- to play an institutional role in strengthening European social science research infrastructure.

ESF Social Sciences Unit

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