

INVITATION

Conference

Tax Governance -

The future role of tax administrations in a networking society

September 20 and 21, 2012, Vienna, Austria

WU (Vienna University of Economics and Business), 1090 Wien, Augasse 2-6

Organizer: WU (Vienna University of Economics and Business)
Institute for Austrian and International Tax Law
(www.wu.ac.at/taxlaw)
Austrian Federal Ministry of Finance
(www.bmf.gv.at)

In cooperation with: Faculty of Psychology, University of Vienna
INTR (International Network for Tax Research of OECD)

On September 20 and 21, 2012, the Institute for Austrian and International Tax Law and the Austrian Ministry of Finance, in cooperation with the Faculty of Psychology of the University of Vienna, will host a cross-disciplinary conference. Experts from the fields of economics, law and psychology will join forces to analyze the topic Good Public Governance and Tax Compliance from various and diverse perspectives.

During the conference, which is being held for the first time, researchers, government representatives and practitioners from all over the world will discuss current problems in the field of Tax Crime and Sanctions, Tax Evasion and Aggressive Tax Planning, Enhanced Relationship and Voluntary Compliance.

The conference will be opened on **September 20, 2012** at 13:00 at WU (Vienna University of Economics and Business) by a **welcome address of Dr. Maria Fekter**, the Federal Minister of Finance of the Republic of Austria. The conference will end on **September 21 at about 13:45**. Afterwards, WU is happy to invite you the **Inaugural Lecture of Dr. Jeffrey Owens**, former Director of the OECD Centre for Tax Policy and Administration. Please see our separate invitation for this event.

The fee for the conference is EUR 1,000.--. A waiver of the conference fee may be granted to professors and other researchers (full-time academics) who are employed at a university or another academic institution (wherever located) and who have been engaged in research activities related to the conference topic. Civil servants can also be granted a waiver of the conference fee, upon request. The conference fee must be paid not later than **August 15, 2012**, and will not be refunded in the case of cancellation one week prior to the conference. (The conference fee allows you to participate in all the four conference sessions and includes the coffee breaks, dinner on Thursday night, the delegates' pack and internet access in the conference room during the event. Travel and hotel accommodation are not included).

If you are interested, please return the application form to us as soon as possible, stating whether you would like to register as a regular participant or apply for a waiver of the conference fee.

Please send your application via e-mail to **Renée Pestuka** (renee.pestuka@wu.ac.at)

PROGRAM

Conference

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September 20 and 21, 2012, Vienna, Austria

WU (Vienna University of Economics and Business), 1090 Wien, Augasse 2-6

Thursday September 20, 2012

13:00

Conference Opening and Welcome Address

Maria Fekter, Federal Minister of Finance of the Republic of Austria.
Michael Lang, Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business)
Eduard Müller, Deputy Director General, Ministry of Finance of the Republic of Austria.

Session 1

13:30 – 15:30

Tax Crime and Sanctions

Chairs: **Juan Toro** (IMF)
Claus Staringer (WU)

Papers prepared by:

Alex Raskolnikov (Columbia Law School)
Eleonor Kristoffersson (Örebro Universitet)
R.Leitner (LeitnerLeitner) / **G.Dannecker** (Ruprecht-Karls-Universität, Heidelberg)
Valerie Braithwaite (The Australian National University)
Ken Devos (Monash University)

Commentators:

Augusto Fantozzi (Fantozzi & Associati)
Scott D. Michel (Caplin & Drysdale)
Tina Ehrke-Rabel (Karl Franzens-Universität Graz)

15:30– 16:00

Coffee Break

Session 2

16:00 – 18:00

Tax Evasion and Aggressive Tax Planning

Chairs: **Raffaele Russo** (OECD)
Marian Wakounig (Federal Ministry of Finance, Austria)

Papers prepared by: **Theo Keijzer** (Dorean Global Tax Policy B.V.)
Jim Alm (Tulane University)
Benno Torgler (Queensland University of Technology, Brisbane)

Commentators: **Christian Kaeser** (Siemens AG)
H. David Rosenbloom (Caplin & Drysdale)
Josephine Feehily (Revenue Commissioners, Ireland)
Wolfgang Nolz (Federal Ministry of Finance, Austria)

18:45

meeting point for the tramway tour (please see area map for details)

19:00

Vienna tour with an original old Vienna tramway, taking us to

20:00

Dinner at a typical Viennese "Heurigen" (wine tavern)**Friday September 21, 2012****Session 3**

09:00 – 11:00

Enhanced Relationship

Chairs: **Jonathan Leigh Pemberton** (OECD)
Eva Maria Schrittwieser (Federal Ministry of Finance, Austria)

Papers prepared by: **Mitja Čok** (Faculty of Economics - University of Ljubljana)
Judith Freedman (Oxford University Faculty of Law and Centre for Business Taxation)
Klaus-Dieter Drüen (Heinrich-Heine-University Düsseldorf)
Erich Kirchler (University of Vienna)

Commentators: **Theo Poolen** (Netherlands Tax and Customs Administration)
Peter Baumgartner (former CEO of SwissHoldings)
Chris Tailby (HM Revenue & Customs, retired)

11:00 – 11:30

Coffee Break

Session 4

11:30 – 13:45

Voluntary Compliance

Chairs: **Svein Kristensen** (IOTA, Skatteetaten, Norway)
Michael Lang (WU)

Papers prepared by: **Roman Seer** (Ruhr-University Bochum)
Susan Morse (UC Hastings College of the Law)
Clemens Fuest (University of Oxford, Saïd Business School)
Stephan Mühlbacher (University of Vienna)

Commentators: **Jean Marc Fenet** (Administration Française, Direction générale des finances publiques)
Sven-Olof Lodin (Independent Legal Services Professional)
Rüdiger Jung (The Luxembourg Bankers' Association)
Otto Farny (Chamber of Labour, Vienna)

Closing Statement **Jeffrey Owens** (Director of the WU Global Tax Policy Center)

Sessions will take place at the main building (UZA 1, Augasse 2-6, 1090 Vienna) of the WU (Vienna University of Economics and Business) in the ceremony hall ("Festsaal"), 1st floor.

14:15

Inaugural Lecture of Dr. Jeffrey Owens -
Please see separate invitation for details