

“Sustainable Tax Governance in Developing Countries through Global Tax Transparency”

2013 Annual Seminar, Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), Vienna, July 3rd – 4th 2013

Venue: Seminar Room, Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), Althanstrasse 39-45 - Section 5, 4th Floor - 1090 Vienna.

SCHEDULE OF MEETINGS AND ACTIVITIES

Wednesday July 3rd 2013

- 09:00 – 11:00: Session 1.a – Review and Assessment of the Activities of Year 1
- 11:00 – 11:15: Coffee break
- 11:15 – 13:00: Session 1.b – Planning of Prospective Publications Based on Year 1 Activities
- 13:00 – 14:00: Lunch
- 14:00 – 16:15: Session 2 – Scientific Planning for Year 2
- 16:15 – 16:30: Coffee break
- 16:30 – 17:30: Session 3 – Organisational Planning for Year 2

Thursday July 4th 2013

- 8:30 – 10:00 Session 4 - Planning and brainstorming for possible “meta-articles”
- 10:00 – 12:00 Jean Monnet Round Table.
Paper on “Will FATCA Open the Door to Taxing Capital Income for Emerging Countries?” presented by Professor Itai Grinberg. Attendance strongly recommended (Seminar Room).
- 12:00 – 13:00 Lunch
- 13:00 – 15:30 Session 5 – Final Brainstorming on Scientific and Organisational Planning for Year 2 & Outstanding Issues
- 16:30 Scheduled departure by shuttle to Rust (Burgenland).
Meeting Point: Downstairs in the hall of the Institute building at 16:15 please.

SESSION PLANNING

Session 1.a:

This session will be devoted to reviewing and assessing the activities of Year 1 with specific reference to the outcomes of the local seminars. Heads of each antennae should be prepared to present briefly the activities of the antenna. This session will also offer the chance to address any possible issues with the scientific and organisational pattern adopted during Year 1, which will then be further developed within the context of Sessions 2 and 3 (for instance, the length, format and structure of the questionnaires could be commented upon). In this respect, the overview charts of the activities of the local Antennae and the available local seminar summaries and papers will play a key role.

Session 1.b:

This session will primarily provide a brainstorming and planning opportunity for the drafting of joint publications (ideally, one for each identified macro-area but this aspect will be defined in the course of the meeting) involving all units, serving as a sort of “general report” for the first year of the Research Project and which we can define as “meta-articles”. The resulting meta-article(s) shall be published on a high impact journal in order to maximise the impact and dissemination potential of our Project. Such a task will require additional efforts to understand, on the basis of a matrix, what are the aspects that can generally be perceived as opportunities or challenges across the examined jurisdictions and, on the other hand, what are the more Country-specific issues. Each Research Unit will also be expected to provide updates with regard to published papers and planned publications at the local level.

Session 2: Scientific Planning for Year 2

The goals of this session will be to identify the main research topics that will be addressed by the Research Antennae in the course of Year 2, within the framework of the Macro-Areas defined during the July 2012 Kick-Off Seminar (as well as of new Macro-Areas, where appropriate). In this respect, the provided background readings will play a key role. As this task is a direct prosecution of the brainstorming session of the 2012 kick-off Seminar, you are then kindly invited to review the related minutes, which have already been circulated but will also be provided in the package of background readings for your convenience. This session should also identify the areas where forms of co-operation between our Project and institutions such as the Norwegian Agency for Development Cooperation and the IBFD could be established.

Session 3: Organisational Planning

The goals of this session will be:

- Drawing a reasonably detailed road-map of the different kinds of initiatives around which the Research Project will be structured in the course of the next year, such as the organisational aspects concerning local seminars; the organisational aspects concerning periodical regional conferences; the streamlining of informal networking channels, the organisational aspects of annual general conferences (which should also include an organisational meeting aimed at evaluating performed activities and planning future initiatives), the organisational aspects of short-term visiting research stays among different Units;
- Discussing the possibility of establishing closer co-operation with leading research institutions (in particular, the IBFD and the Norwegian Agency for Development Cooperation);
- Defining the dates, place and tentative agenda of the next annual Seminar. This is open for proposals. Unless anything else is proposed and decided, we would be happy to invite you to Oslo for next year’s meeting, tentatively in the last week of June.

Session 4: Planning and brainstorming for potential meta-articles

Session 4 will be devoted to planning and brainstorming activity in relation to the prospected meta-articles, as anticipated during Session 1.b .

Session 5: Final Brainstorming on Scientific and Organisational Planning for Year 2 & Outstanding Issues

Session 5 is foreseen as a possible follow-up session for previously addressed issues and will also be devoted to outstanding issues and to a final wrap-up. The main conclusions to be drawn from the draft minutes of the different sessions will also be presented. At a later stage, the finalised minutes will be reviewed, approved and circulated among all Project participants.

LIST OF PARTICIPANTS (Arranged by Research Unit)

Invited Participants

Itai Grinberg

Georg Kofler (*t.b.c.*)

Christoph Urtz (*t.b.c.*)

North Research Units

OSLO (NORWAY) – University of Oslo

Frederik Zimmer

Ulrika Gustafsson Myslinski

Anna Berna Scapa Passalacqua

Sonia Zapata

Xiaoqing Huang

Blazej Kuzniacki

Kristian R.H. Nilsen

VIENNA (AUSTRIA) - WU

Pasquale Pistone

Jeffrey Owens

Alessandro Turina

Raffaele Russo (*t.b.c.*)

South Research Units

BOGOTÁ (COLOMBIA) – ICDT

Natalia Quiñones Cruz

MONTEVIDEO (URUGUAY) – UNIVERSIDAD DE LA REPUBLICA

Addy Mazz

CAPE TOWN (SOUTH AFRICA) – UNIVERSITY OF CAPE TOWN

Jennifer Roeleveld

Craig West

SÃO PAULO (BRAZIL) – UNIVERSIDADE DE SÃO PAULO

Luís Eduardo Schoueri

Pedro Schoueri

Paulo Victor Vieira da Rocha

KAMPALA (UGANDA) – EAST AFRICAN SCHOOL OF TAXATION

Festus Akunobera