

Max Planck Institute for Tax Law
and Public Finance



Contact:

Dr. Christine Osterloh-Konrad
christine.osterloh-konrad@tax.mpg.de

Dr. Erik Röder
erik.roeder@tax.mpg.de

Address:
Marshallplatz 1
80539 Munich
Room E 10



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.



MAX-PLANCK-GESELLSCHAFT

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 Dziurdź, 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**
María 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