



## THE FUTURE OF EU TAX HARMONISATION

Tuesday 10 December 2019

9.00 - 9.15

Introduction

### SESSION 1:

#### ORIGIN, PURPOSE AND LIMITS OF TAX HARMONIZATION IN THE EU

Chair: **Prof. Wolfgang Schön, Max Planck Institute, Munich**

9.15-10.45

Introduction by the moderator

The origin and purpose of tax harmonization:

Historical insight of tax harmonization from Rome to BEPS

**Isabelle Richelle, Tax institute, University of Liège**

Between the achievement of internal market and fight against fraud and abuse: is a policy switch taking place after BEPS?

**Edoardo Traversa, UCLouvain**

Economic drivers and limits to EU Tax harmonization

**Christian Valenduc, Head of the Tax Policy Unit, Belgian Ministry of Finance, UCLouvain**

Panel discussion

Coffee Break

11.15-12.45

Introduction by the moderator

The legal framework of tax harmonization: necessity for the achievement of Internal market, proportionality and subsidiarity

**Ana Paula Dourado, University of Lisbon**

The decision-making process: unanimity, majority and enhanced cooperation

**Caroline Heber, Max Planck Institute for Tax Law and Public Finance and Vienna University of Economics and Business (WU), Vienna**

Discussants: **Alice Pirlot, SBS University of Oxford and Wolfgang Mederer, European Commission**

Panel discussion

Lunch

## SESSION 2:

### KEY AREAS OF DEVELOPMENT OF EU TAX HARMONIZATION

Chair: **Prof. Isabelle Richelle**

14.00-15.30

Introduction

International corporate taxation and the CCCTB

**Christiana HJI Panayi, Queen Mary University of London**

Anti-tax avoidance measures: towards an ATAD III?

**Cécile Brokelind, Lund University**

Discussant: **Gianluigi Bizioli, University of Bergamo**

Panel Discussion

Coffee Break

15.45-17.15

Introduction by the moderator

Taxation of the digital economy :

**Wolfgang Schön, Max Planck Institute, Munich**

Discussants: **Alexandre Maitrot de la Motte, Université Paris-Est Créteil, Marie Lamensch, VUB and UCLouvain**

Panel Discussion

17.15

Conclusions by **Edoardo Traversa (UCLouvain)**

**Organizing Committee:**

Prof. Dr. Dr. h. c. Wolfgang Schön, Max Planck Institute, Munich

Prof. Dr. Edoardo Traversa, UCLouvain

Prof. Dr. Isabelle Richelle, Université de Liège

