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