EATLP 2021 Congress

ONLINE

3-4 June 2021

Programme as of 1 June 2021

Thursday, 3 June 2021

15:30-15:40  Presentation of interaction between EATLP and European Institutions
15:40-16:40  General Assembly *(for EATLP members only)*
16:40-17:10  Taxation and Value Creation

Presentation of the 2020 Congress General Report by Werner Haslehner (Luxembourg) and Marie Lamensch (Belgium)

17:10-17:30 – Break

17:30-18:15  The Elusive Quest for International Tax Fairness: Prologue and Probabilities

The Wolfgang Schön Distinguished Lecture by Charles Gustafson (United States)

18:15-18:25  Presentation of the Vienna EATLP Congress 16-18 June 2022
18:25-18:30  Final remarks and conclusion by the EATLP Chairman
Friday, 4 June 2021

08:30-08:35  Opening of the Congress
Adolfo Martín Jiménez, Chairman EATLP Executive Board

Congress Subject:
History and Taxation:
The Relationship between Taxation and the Political Balance of Power

08:35-08:40  Introduction to the Congress Subject
Daniel Gutmann, Chairman EATLP Academic Committee

08:40-08:50  General Remarks
General Reporter, Peter Essers (Netherlands)

08:50-10:10  Session 1 – ‘No Taxation without Representation’: Relationship between Taxes and Revolutions

08:50-08:55  Introduction
General Reporter, Peter Essers (Netherlands)

08:55-09:10  Overall View
Thematic Reporter, Chantal Stebbings (United Kingdom)

09:10-09:50  Dialogue with National Reporters
England (Magna Carta, Glorious Revolution etc.), Katherine Cousins
Sweden (Letter of Liberty, 1319), Katarina Fast
US (Boston Tea Party, 1773), William Barker
France (French Revolution, 1789), Emmanuel de Crouy-Chanel

09:50-10:10  Discussion

10:10-10:30 - Coffee break

10:30-12:00  Session 2 – Repressive Taxes: Legitimately established taxes becoming dangerous weapons in the hands of dictators

10:30-10:40  Introduction
General Reporter, Peter Essers (Netherlands)

10:40-10:55  Tax Policy of Nazi Germany
10:55-11:10  Thematic Reporter, Christine Osterloh-Konrad (Germany)

**Tax Policy of Former Central European Communist States**

Thematic Reporters, Ziemowit Kukulski and Malgorzata Sęk (Poland)

11:10-11:40  Dialogue with National Reporters

**The Dutch experience (Pauschregelung),** Sonja Dusarduijn

**Tax Policy of Fascist Italy,** Maria Cecilia Fregni

**The Czech and Slovakian experience,** Michal Radvan (Czech Republic) and Miroslav Štrkolec (Slovakia)

11:40-12:00  Discussion

12:00-12:50 – Lunch

12:50-14:15  Session 3 – Fiscal Federalism and ‘No Taxation without Representation’

12:50-13:00  Introduction

General Reporter, Peter Essers (Netherlands)

13:00-13:15  Overall view

Thematic Reporter, Bruno Peeters (Belgium)

13:15-14:00  Dialogue with National Reporters

*Top-down development:*

**Fiscal Federalism in Belgium,** Edoardo Traversa and Pieter de Reu

**Fiscal Federalism in Spain,** Ricardo García Ánton and César Sánchez

*Bottom-up development:*

**Fiscal Federalism in Switzerland,** Gisela Hürlimann

Bottom-up and Top-down developments:

**Fiscal Federalism in the UK,** Dominic de Cogan

Fiscal decentralization in more Unitary States:

**The example of Norway,** Harald Espeli

14:00-14:20  Discussion

14:20-14:35 - Coffee break

14:35-16:05  Session 4 – Taxes and Democracy
14:35-14:40 Introduction
General Reporter, Peter Essers (Netherlands)

14:40-15:00 Overall view
Thematic Reporter, Wolfgang Schön (Germany)

15:00-15:10 Introduction of Personal Income Taxes
Croatia, Nataša Žunić Kovačević
Ireland, Gerardine Doyle, Emer Hunt and Peter Clarke

15:10-15:20 Personal Income Taxes and Emancipation of Women
Thematic Reporter, Sigrid Hemels (Netherlands)

15:20-15:30 Crisis taxes
Greece, Petros Pantazopulos
Portugal, Rita Calçada Pires

15:30-15:45 EU-Taxes and ‘No Taxation without Representation’
Thematic Reporter, Gianluigi Bizioli (Italy)

15:45-16:05 Discussion

16:05-16:20 General Conclusions
General Reporter, Peter Essers (Netherlands)

16:20-16:30 Closing Remarks