



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

	Thematic Reporter, Christine Osterloh-Konrad (Germany)
10:55-11:10	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 (<i>Pauschregelung</i>) , 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	<u>Session 3 – Fiscal Federalism and ‘No Taxation without Representation’</u>
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 <i>Top-down development:</i> Fiscal Federalism in Belgium , Edoardo Traversa and Pieter de Reu Fiscal Federalism in Spain , Ricardo Garcíá Ánton and César Sánchez <i>Bottom-up development:</i> Fiscal Federalism in Switzerland , Gisela Hürlimann <i>Bottom-up and Top-down developments:</i> Fiscal Federalism in the UK , Dominic de Cogan <i>Fiscal decentralization in more Unitary States:</i> The example of Norway , Harald Espeli
14:00-14:20	Discussion
	14:20-14:35 - Coffee break
14:35-16:05	<u>Session 4 – Taxes and Democracy</u>

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 Pantazopoulos 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