



EATLP 2021 Congress

ONLINE

3-4 June 2021

Programme as of 31 March 2021

Thursday, 3 June 2021

- 15:30-15:40 **Presentation of interaction between EATLP and European Institutions**
- 15:40-16:40 **General Assembly**
- 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 Wolfgang Schön Distinguished Lecture by Charles Gustafson (United States)**

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	<u>Session 1 – ‘No Taxation without Representation’: Relationship between Taxes and Revolutions</u>
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	<u>Session 2 – Repressive Taxes: Legitimately established taxes becoming dangerous weapons in the hands of dictators</u>
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

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
and

Fiscal Federalism in Spain, Ricardo Garcíá Ánton and César Sánchez

Bottom-up development:

Fiscal Federalism in the UK, Dominic de Cogan
and

Fiscal Federalism in Switzerland, Gisela Hürlimann

Special case:

Fiscal Federalism in 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
and

	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	Dialogue with National Reporters Crisis taxes Greece , Petros Pantazopoulos and 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