



University of  
Zurich <sup>UZH</sup>



**SCHELLENBERG**  
WITTMER



## EATLP Congress 2018 Zurich, 7 - 9 June 2018

### Congress Programme (final, 30 May 2018)

#### Congress Venue

University of Zurich, "Zentrum"  
Main building (KOL), Auditorium Maximum (KOL G-201)  
Rämistrasse 71, 8006 Zurich

#### Thursday, 7 June 2018

##### Ground Floor, Entrance hall

14.00 – 18.30 Congress Registration

##### Aula (KOL G-201)

16.00 – 16.30 **Presentations on the Interaction between EATLP and EU Institutions**

Ana Paula Dourado (Portugal) and Adolfo Martin Jimenez (Spain)

16.30 – 17.30 **General Assembly**

17.30 – 18.00 Coffee Break

18.00 – 18.15 **Welcome Addresses**

Gabriele Siegert, Vice President of the University of Zurich

Wolfgang Schön, Chairman Executive Board EATLP

Madeleine Simonek, Local Organiser

18.15 – 19.00 **Guest Speaker**

Prof. Dr. Dr. h.c. mult. Ernst Fehr, Professor for Microeconomics and Experimental Economic Research, Faculty of Economics and Computer Science, University of Zurich

**Self-Interest and Common Interest: Behavioral Foundations of Social Norms Enforcement**

##### Lichthof

19.00 – 21.00 Get-together

## **Friday, 8 June 2018**

### **Ground Floor, Entrance hall**

08.00 – 12.30 Congress Registration

### **Lichthof**

08.30 – 17.00 Doctoral Poster Programme

### **Aula (KOL G-201)**

08.30 – 08.40 **Opening of the Congress**  
Wolfgang Schön, chairman EATLP Executive Board

### **Congress Subject: Tax Transparency**

- 08.40 – 08.45 **Introduction**  
Daniel Gutmann, chairman EATLP Academic Committee
- 08.45 – 10.15 **Section 1 – The new world of tax transparency – change of paradigm?**
- 08.45 – 08.50 Introduction by General Reporter Johanna Hey
- 08.50 – 09.15 **Purpose and problems of tax transparency – the legal perspective**  
Keynote speaker: Roman Seer (Germany)
- 09.15 – 09.35 **Transparency and Automatization – the perspective of the tax administration**  
Christoph Schelling (Switzerland), State secretariat of international financial affairs, head of the department for tax affairs
- 09.35 – 09.50 **Tax transparency – the business perspective**  
Jos Beerepoot (Netherlands), Head of Tax ABN Amro Bank
- 09.50 – 10.15 **Discussion**
- 10.15 – 10.45 Coffee break (Lichthof)
- 10.45 – 12.15 **Section 2 – Instruments of transparency towards the tax administration**
- 10.45 – 10.50 Introduction by General Reporter Funda Başaran Yavaşlar
- 10.50 – 11.20 **Third parties as supplementary sources of tax transparency**  
Keynote speaker: Tina Ehrke-Rabel (Austria)
- 11.20 – 11.40 **Cutting-edge instruments in getting information from taxpayers**  
Stan Stevens (Netherlands)
- 11.40 – 11.50 **Whistle blowing procedure**  
Alain Steichen (Luxembourg)
- 11.50 – 12.15 **Discussion**
- 12.15 – 13.30 Lunch (Lichthof)

13.30 – 15.00	<b>Section 3 – Transparency and publicity</b>
13.30 – 13.35	Introduction by General Reporter Johanna Hey
13.35 – 14.05	<b>Transparency of the taxpayer towards the public – purposes and risks</b> Keynote speaker: Joshua D. Blank (United States)
14.05 – 14.25	<b>Transparency and Incentives: Are the Black Lists an Effective Device?</b> Donato Masciandaro (Italy)
14.25 – 14.35	<b>Scandinavian concept of and experiences with publicity, e.g. taxpayer lists</b> Eleonor Kristofferson (Sweden)
14.35 – 15.00	<b>Discussion</b>
15.00 – 15.30	Coffee break (Lichthof)
15.30 – 17.00	<b>Section 4 – Limitations of transparency and protection of the taxpayer</b>
15.30 – 15.35	Introduction by General Reporter Funda Başaran Yavaşlar
15.35 – 16.05	<b>Right to privacy</b> Keynote Speaker: Philip Baker (UK)
16.05 – 16.20	<b>Tax secrecy</b> Peter Hongler (Switzerland)
16.20 – 16.40	<b>Procedural and judicial protection</b> Sylvie De Raedt (Belgium)
16.40 – 17.00	<b>Discussion</b>
17.00 – 17.15	Closing Remarks
18.30 – 22.30	<b>Tax Evening (Uetliberg; Restaurant Uto-Kulm)</b>

### **Saturday, 9 June 2018**

#### **Aula (KOL G-201)**

09.00 – 09.15	<b>Welcome</b>
09.15 – 10.15	<b>Presentation EATTA Winner(s)</b> Adam Zalasinski (European Commission) / Daniel Gutmann
10.15 – 10.30	<b>Presentation 2019 Congress Madrid</b> Andrés Báez Moreno (Spain)
10.30 – 11.00	Coffee break
11.00 – 11.45	<b>Bertil-Wiman-Lecture: In defence of GAARs</b> Frederik Zimmer (Norway)
11.45 – 12.30	<b>Discussion</b> Chair: Daniel Gutmann
12.30 – 12.45	<b>Farewell</b>