



EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS

2003 Congress Cologne

The Notion of Income from Capital

University of Cologne, June 12 - 14, 2003

Central building (Hauptgebäude)

Albertus-Magnus-Platz, lecture hall: Aula 2

Thursday, June 12, 2003

- 14:00-15:30 Executive Board meeting [location: Institut für Steuerrecht]
 15:30-17:30 Academic Committee meeting [location: Institut für Steuerrecht]
 17:30-19:30 Congress Registration [location: in front of the "Dozentenzimmer"
 (opposite of the lecture hall Aula 2)]
 18:00-19:30 Get-Together-Party [location: "Dozentenzimmer"]

Friday, June 13, 2003

- 08:30-09:30 Congress Registration [location: in front of the "Dozentenzimmer"]
 09:30-09:35 Opening of the Congress [location: lecture hall Aula 2]
Prof. Dr. J. Manfred Mössner, Chairman of the EATLP
 09:35-09:40 Welcome in the name of the hosting University
Prof. Dr. Joachim Lang
 09:40-09:45 Brief introduction by the congress Chairman
Prof. Dr. Kees van Raad, Chairman of the Academic Committee
- Part 1: General Aspects of the Taxation from Capital**
1. The Influence of Tax Principles on the Taxation of Income from Capital
 09:45-13:00 Introduction by the General Reporters
Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers
 09:45-09:55 Topic Reporter
Prof. Dr. Joachim Lang
 10:15-10:35 Respondent
Prof. Dr. Wolfgang Gassner
 10:35-10:45 General Debate
- 2. Economic Aspects of the Taxation of Income from Capital**
 10:45-11:15 Topic Reporter
Prof. Dr. Manfred Rose
 10:45-11:05 General Debate
 11:05-11:15 Coffee break

The EATLP would like to thank the sponsor of this congress
 Dr. Jürgen Pelka & Partners (PNHR), tax law firm in Cologne

	Continuation Part 1:
	General Aspects of the Taxation from Capital
11:45-12:35	3. The Relationship between Personal Income Tax on Income from Capital and other Taxes on such Income
11:45-11:55	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
11:55-12:10	Topic Reporters <i>Prof. Dr. Claudio Sacchetto & Prof. Dr. Laura Castaldi</i>
12:10-12:25	Respondent <i>Prof. Dr. Daniel Gutmann</i>
12:25-12:35	General Debate
12:35-13:00	4. Real versus Fictitious Income
12:35-12:50	Topic Reporter <i>Prof. mr. drs. Henk van Arendonk</i>
12:50-13:00	General Debate
13:00-14:15	Lunch
14:15-17:50	Part 2: The Taxable Base with Regard to Income from Capital
14:15-14:50	1. Accrual versus Realization of Income from Capital
14:15-14:20	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
14:20-14:30	Topic Reporter <i>Prof. Dr. Peter Kavelaars</i>
14:30-14:40	Respondent <i>Dr. Pasquale Pistone</i>
14:40-14:50	General Debate
14:50-15:25	2. Deferral
14:50-14:55	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
14:55-15:05	Topic Reporter <i>Dr. Kevin Holmes</i>
15:05-15:15	Respondent <i>Prof. Dr. Alain Steichen</i>
15:15-15:25	General Debate
15:25-16:00	3. Capital Gains and Losses
15:25-15:30	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
15:30-15:40	Topic Reporter <i>Prof. Dr. Judith Freedman</i>
15:40-15:50	Respondent <i>Prof. Dr. Frederik Zimmer</i>
15:50-16:00	General Debate
16:00-16:20	Coffee break

	Continuation Part 2:
	The Taxable Base with Regard to Income from Capital
16:20-16:50	4. Influence of Inflation
16:20-16:25	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
16:25-16:40	Topic Reporter <i>Dr. Ian Roxan</i>
16:40-16:50	General Debate
16:50-17:15	5. Imputed Income
16:50-16:55	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
16:55-17:05	Topic Reporter <i>Dr. Ian Roxan</i>
17:05-17:15	General Debate
17:15-17:50	6. Emigration and Immigration
17:15-17:20	Introduction by the General Reporters <i>Prof. Dr. Peter Essers & Prof. Dr. Arie Rijkers</i>
17:20-17:30	Topic Reporter <i>Prof. Dr. Bertil Wiman</i>
17:30-17:40	Respondent <i>Prof. Dr. Frans Vanistendael</i>
17:40-17:50 (sharp)	General Debate
18:00 (sharp)	Bus Transfer to the Congress Hotel Holiday Inn (or 15 minutes foot walk)
19:00	Bus Transfer from the Hotel Holiday Inn to the castle "Schloß Lerbach"
19:30	Aperitif and dinner

Saturday, June 14, 2003

10:00-10:45	General Assembly [location: lecture hall Aula 2] EATLP Members, Associate Members, Candidate Members and Special Guests only
10:45-11:15	Coffee break
11:15-12:45	Academic topics
12:45	Closure of the congress
12:50-14:30	Academic Committee meeting [location: Institut für Steuerrecht]

Partner Programme, Friday, June 13, 2003

09:45-13:00	Meeting point DOMFORUM [opposite of the cathedral's main entrance]
10:00-13:00	Tour of the Cologne Cathedral, the viewing platform and the treasury guided by the experienced art historian <i>Hannemarie Valder</i> .
13:00	Lunch at the Museum Ludwig with recommendations on the museums, churches, sights of a two thousand year old city and also shopping advice by <i>Hannemarie Valder</i> .