Max Planck Institute for Tax Law and Public Finance

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To register for the Conference, please send an e-mail to Gabriele Auer (gabriele.auer@tax.mpg.de) by 21 October 2011.

Please note that the number of participants is limited.

Max Planck European Postdoctoral Conference on Tax Law

21 and 22 November 2011

Max Planck Institute for Tax Law and Public Finance
Munich
Program

Monday, 21 November 2011

13.00 – 13.15 Welcome Address

13.15 – 14.15 From Tax Competition to State Competition: A Model under the Benefit Principle
Matthias Valta, Heidelberg
Discussant: Maximilian Haag, Munich

Alicja Brodzka, Wroclaw, and Sebastiano Garufi, Milan
Discussant: Alberto Vega Garcia, Barcelona

15.15 – 15.45 Coffee Break

15.45 – 16.45 The Interface of International Trade Law and Taxation: Defining the Role of the World Trade Organisation
Jennifer Farrell, London
Discussant: Paolo Piantavigna, Pavia

16.45 – 17.45 Taxation and Development
Maria Amparo Grau Ruiz, Madrid
Discussant: Juan Franch Fluxa, Palma

19.30 Conference Dinner

Program

Tuesday, 22 November 2011

09.00 – 10.00 Do Commercial Accounts and the Tax Base Have to be Aligned?
Nina Aguiar, Porto
Discussant: Mario Grandinetti, Turin

10.00 – 11.00 Traces of Transfer Pricing Reactions to Corporate Tax Changes: A Panel Data Analysis of EU Emerging Economies
Basarab Gogoneata, Bucharest
Discussant: Christian Bauer, Munich

11.00 – 11.30 Coffee Break

11.30 – 12.30 Discriminatory Inheritance Taxation of Non-residents in Spain from the EU Perspective: Possible Solutions
Aurora Ribes Ribes, Alicante
Discussant: Daniel Dürrschmidt, Munich

12.30 – 13.30 Excise Duties and Smuggling: The Need of Joint Solutions to a Global Threat
Alberto Gil Soriano, Valencia
Discussant: Cihat Öner, Amsterdam

13.30 – 14.30 Lunch Break

14.30 Concluding Remarks