

Max Planck Institute for Tax Law
and Public Finance



Contact:

Dr. Caroline Heber

caroline.heber@tax.mpg.de

PD Dr. Christine Osterloh-Konrad

christine.osterloh-konrad@tax.mpg.de

Dr. Erik Röder

erik.roeder@tax.mpg.de

Dr. Johanna Stark

johanna.stark@tax.mpg.de

Address:

Marstallplatz 1
80539 Munich
Room E 10



To register for the Conference, please send an e-mail to
Gabriele Auer (gabriele.auer@tax.mpg.de) by 29 December 2017.

Please note that the number of participants is limited.



Max Planck European Postdoctoral Conference on Tax Law

15 and 16 January 2018

Max Planck Institute for Tax Law
and Public Finance

Munich

Monday, 15 January

- 10.00 – 10.15 Welcome Address
Chair: Erik Röder
- 10.15 – 11.15 **International Tax Soft Law Instruments: The Futility of the Static vs. Dynamic Interpretation Debate**
Aitor Navarro, Madrid
Discussant: *Alberto Vega, Barcelona*
- 11.15 – 12.15 **The Relationship between Tax Sovereignty's Regulatory Function and State Sovereignty: From the Rise of Nation States to Globalization**
Giulio Allevato, Milan
Discussant: *Johanna Stark, Munich*
- 12.15 – 13.15 Lunch Break
Chair: Christine Osterloh-Konrad
- 13.15 – 14.15 **BEPS Paradigm of Value Creation: The Holy Grail of International Tax Law or a Deceptive Mirage?**
Stjepan Gadžo, Rijeka/Amsterdam
Discussant: *Daniel Blum, Vienna*
- 14.15 – 15.15 **Taking the First Bite: Who Should Tax Apple's \$216 Billion in Ireland?**
Gianluca Mazzoni, Ann Arbor
Discussant: *Amanda Duque dos Santos, Munich*
- 15.15 – 15.45 Coffee Break
- 15.45 – 16.45 **The Single Tax Principle**
Elisabeth Gil Garcia, Alicante
Discussant: *Caroline Heber, Munich/Vienna*
- 19.00 Conference Dinner with discussion of the day's results

Tuesday, 16 January

- Chair: Caroline Heber*
- 9.00 – 10.00 **The Exit Taxation: A Key Step towards the EU Harmonization and Global Tax Coordination**
Isabella Cugusi, Rome
Discussant: *Erik Röder, Munich*
- 10.00 – 11.00 **Restructuring the Selectivity Test in Direct Tax Matters**
Paloma Schwarz, Luxembourg
Discussant: *Šime Jozipovic, Split*
- 11.00 – 11.30 Coffee Break
- 11.30 – 12.30 **VAT and the Refugee Crisis**
Cristina Trenta, Örebro
Discussant: *Rebecca Millar, Sydney*
- 12.30 – 13.30 Lunch Break
Chair: Johanna Stark
- 13.30 – 14.30 **Finance and Taxation of Cultural Heritage: Unesco and European Union Prospects**
Silvia Giorgi, Chieti/Pescara
Discussant: *Christine Osterloh-Konrad, Munich*
- 14.30 – 15.30 **Fiscal State Aid and Tax Legitimacy – A Swedish Perspective**
Yvette Lind, Gävle
Discussant: *Johannes Becker, Munich*
- 15.30 **Concluding Remarks**

Please note that during the conference photographs and/or films will be taken which are potentially published in various media (e.g. homepage, activity report, newsletter) for the purpose of reporting and general public relations of the Institute. If you do not agree with a publication of your picture, please inform Christine Osterloh-Konrad in advance of the conference.