

FAIRTAX

Conference Programme

FAIRTAX

FairTax is a crossdisciplinary four year H2020 EU project aiming to produce recommendations on how fair and sustainable taxation and social policy reforms can increase the economic stability of EU member states, promoting economic equality and security, enhancing coordination and harmonisation of tax, social inclusion, environmental, legitimacy, and compliance measures, support deepening of the European Monetary Union, and expanding the EU's own resource revenue bases. Under the coordination of Umeå University (Sweden), comparative and international policy fiscal experts from eleven universities in six EU countries and three non-EU countries (Brazil, Canada and Norway) contribute to FairTax Research



The FairTax project is funded by the European Union's Horizon 2020 research and innovation programme 2014-2018, grant agreement No. FairTax 649439.

"Options for an EU Tax as an EU Own Resource"

Organised by Austrian Institute of Economic Research WIFO Vienna (Austria), Mendel University Brno (Czech Republic) and King's College London (United Kingdom)

> Vienna, September 19th, 2016 A-1030 Vienna, Arsenal Objekt 20

> Start of registration: 08:30

Scientific Committee: Tony Atkinson (Nuffield College, University of Oxford), Rita de la Feria (Leeds University), Friedrich Heinemann (ZEW), Anna Iara (European Commission), Inge Kaul (Global Policy Studies, Hertie School of Governance), Jacques Le Cacheux (OFCE), Jorge Núñez Ferrer (CEPS), Christiana HJI Panayi (Queen Mary University of London), Dorothea Schäfer (DIW and Jönköping University), Sandor Richter (WIIW)

 $\frac{http://www.fair-tax.eu}{Email: \ margit.schratzenstaller@wifo.ac.at; \ ann.mumford@kcl.ac.uk;} \\ \underline{danuse.nerudova@mendelu.cz}$















FAIRTAX

Conference Programme

FAIRTAX

FairTax is a crossdisciplinary four year H2020 EU project aiming to produce recommendations on how fair and sustainable taxation and social policy reforms can increase the economic stability of EU member states, promoting economic equality and security, enhancing coordination and harmonisation of tax, social inclusion, environmental, legitimacy, and compliance measures, support deepening of the European Monetary Union, and expanding the EU's own resource revenue bases. Under the coordination of Umeå University (Sweden), comparative and international policy fiscal experts from eleven universities in six EU countries and three non-EU countries (Brazil, Canada and Norway) contribute to FairTax Research



The FairTax project is funded by the European Union's Horizon 2020 research and innovation programme 2014-2018, grant agreement No. FairTax 649439.

List of Content

- **Programme** 01
- Short bios 02
- List of Abstracts 03
- List of Participants 04

FairTax Project, Upcoming Events

- FairTax Project General Information 05
- 06 FairTax WP8
- FairTax WP5 07
- Stakeholder conference Oct. 25th, 2016 80 **Brussels**
- FairTax Special Session at ECE 09 Conference, March 9/10th, 2017 Brno

Miscellaneous

Map WIFO/hotels 10















08:30 - 09:15	Registration (Ground Floor: Hall)					
09:15 - 09:30	Welcome and Introduction (Ground Floor: Großer Sitzungssaal)					
	Christoph Badelt, Director of WIFO, former Rector of Vienna University of Business and Economics Åsa Gunnarsson, Coordinator of FairTax, Professor at Umeå University Marc Fähndrich, Representation of European Commission Vienna					
09:30 - 10:45	Session 1A (Ground Floor: Großer Sitzungssaal) Chair: Johann Brunner, University of Linz Discussants: Åsa Gunnarsson, University of Umeå, Hans Pitlik, WIFO		Session 1B (3 rd Floor: Kleiner Sitzungssaal) Chair: Danuše Nerudová, Mendel University Brno Discussants: Angela Köppl, WIFO, Jacques Le Cacheux, University of Pau			
	Alfons Weichenrieder (University of Frankfurt), Vilen Lipatov	The Subsidiarity Principle as a Guideline for Financing the EU Budget	Fanny Dellinger (WIFO), Margit Schratzenstaller	Sustainability-oriented EU Taxes: A European Nuclear Power Tax		
	Hansjörg Blöchliger (OECD), Jaroslaw Kantorowicz	The Fiscal Constitution of the European Union: An Empirical Assessment	Michael Thöne (University of Cologne)	Transferring Taxes to the Union: The Case of European Road Transport Fuel Taxes		
	Friedrich Heinemann (ZEW)	Strategies for a European EU Budget	Margit Schratzenstaller (WIFO), Alexander Krenek	Sustainability-oriented EU Taxes: A European Carbon-based Flight Ticket Tax		
10:45 – 11:15	Coffee Break (Ground Floor: Hall)					
11:15 – 12:30	Session 2A (Ground Floor: Großer Sitzungssaal)) Chair: Claus Staringer, Vienna University of Business and Economics Discussants: Anna Iara, European Commission, Ann Mumford, King's College London		Session 2B (3 rd Floor: Kleiner Sitzungssaal) Chair: Rupert Sausgruber, Vienna University of Business and Economics Discussants: Jorge Núñez Ferrer, CEPS, Margit Schratzenstaller, WIFO			
	Veronika Solilová (Mendel University Brno), Danuše Nerudová	Sustainability-oriented EU Taxes: A European Financial Transaction Tax	Mikuláš Luptáčik (University of Bratislava), Peter Luptáčik	Analysis and Quantification of a New Fiscally Neutral European Tax		
	Michael J. Randall (University of Strathclyde)	The EU's Financial Transaction Tax as an Own Resource	Pierre Kohler (UN)	Overcoming the EU Sustainability Crisis: Tax Options for Sustainable Development in a Stronger Union		
	Dorothea Schäfer (DIW)	Distributional Effects of Taxing Financial Transactions and the Low Interest Rate Environment	Viliam Páleník (Slovak Academy of Sciences), Tomáš Miklošovič	CGE Modeling of Macroeconomic Effects of Environmental Taxes as an EU Own Resource – The Case of Slovakia		
	Alexander Krenek (WIFO), Margit Schratzenstaller	Sustainability-oriented EU Taxes: A European Net Wealth Tax	Marian Dobranschi (Mendel University Brno)	Lump Sum Tax as EU Tax		
12:45 - 13:45	Policy Panel (Ground Floor: Großer Sitzungssaal)					

Iveta Radičová, Comenius University Bratislava, former Prime Minister of Slovakia, Mario Monti, Head of HLGOR, Heinz Zourek, former Director of DG TAXUD, Hans Jörg Schelling, Austrian Minister of Finance

Moderator: Eric Frey, Der Standard





13:45 – 14:45	Lunch Break (Ground Floor: Hall)					
14:45 – 16:00	Session 3A (Ground Floor: Großer Sitzungssaal) Chair: Ann Mumford, King's College London Discussants: Inge Kaul, Hertie School of Governance Berlin, Edith Peters, Austrian Ministry of Finance, Dirk H. Kranen, German Ministry of Finance		Session 3B (3 rd Floor: Kleiner Sitzungssaal) Chair: Margit Schratzenstaller, WIFO Discussants: Stefanie Knoth, German Ministry of Finance, Friedrich Heinemann, ZEW			
	Gabriele Cipriani (European Court of Auditors)	Reforming the EU Budget Revenue: The Case for an EU-VAT Resource	Luca Cerioni (University of Edinburgh)	A Fair EU Tax: Revaluing the "EUCIT" Idea and Exploring its Overall Implications		
	Giacomo Benedetto (Royal Holloway University of London)	The Route to Reform of the EU's Budget Revenue	Jonathan Pycroft (European Commission), Salvador Barrios, Maria Teresa Alvarez- Martinez, Maria Gesualdo, Dimitrios Pontikakis	Corporate Income Tax Reform in the EU		
	Jorge Núñez Ferrer (CEPS)	Elements for a New System of Own Resources	Diego d'Andria (European Commission), Maria Teresa Alvarez-Martinez, Salvador Barrios, Maria Gesualdo, Dimitrios Pontikakis, Jonathan Pycroft	Intangibles and Profit Shifting: An Assessment of Policy Reforms Using a CGE Model		
	Anna lara (European Commission)	Revenue for EMU	Danuše Nerudová (Mendel University Brno), Marian Dobranschi, Veronika Solilová	Sustainability-oriented EU Taxes: The CCCTB		
16:00 - 16:15	Coffee Break (Ground floor: Hall)					
16:15 – 17:30	Session 4A (Ground Floor: Großer Sitzungssa Chair: Fritz Breuss, WIFO Discussants: Dorothea Schäfer, DIW, Sando	,	Session 4B (3 rd Floor: Kleiner Sitzungssaal) Chair: Kurt Bayer, WIFO Discussants: Danuše Nerudová, Mendel University Brno, Petr Zahradník, European Economic and Social Committee			
	Kurt Kratena (CESAR), Mark Sommer (WIFO)	Progressive Carbon Taxation as an EU Tax	Alfredo De Feo (European University Institute)	Alternative Procedures and Sources for Financing the EU Budget: Between Desires and Possibilities – View of a Practitioner		
	Kai Konrad (Max Planck Institute Munich)	Light for Europe - An Electricity Tax for the European Union Budget	Klaus Röhrig (Green Budget Europe), Constanze Adolf	A New Narrative Needed for the EU Budget - Communicating Green Own Resources		
	Niki Pomper (WIFO), Margit Schratzenstaller	Sustainability-oriented EU Taxes: A European Carbon Tax	Agustin Redonda (Council on Economic Policies)	Energy Tax Expenditures and Sustainability – Implications for the Design of EU Energy Taxes		
	Maciej Cieślukowski (Poznan University of Economics and Business)	Excise on Electricity as an EU Own Resource in the Light of Sustainable Development				
17:30	End of Conference					





