



## Stakeholder Event

### Brussels, February 19, 2019

#### ABOUT FAIRTAX

**FairTax** is a cross-disciplinary four-year research project, aiming to produce recommendations on how fair and sustainable taxation and social policy reforms can increase the economic stability of EU member states. How can sustainable taxation and social policy reforms promote economic equality and security, enhance coordination and harmonization of tax, enhance social inclusion, environmental sustainability, increase tax compliance, and expand the EU's own-source revenue bases?

Under the coordination of Umeå University (Sweden), policy fiscal experts from ten universities in six EU countries and two non-EU countries (Brazil and Norway) contribute to FairTax Research.

#### More information at:

[www.fair-tax.eu](http://www.fair-tax.eu)

Follow FairTax on Twitter:  
[@FairTaxEU](https://twitter.com/FairTaxEU)

## Fair and Sustainable Taxation in the EU

*Listen to new research findings on CCCTB and other tax-based own resources to finance the EU budget and their budgetary impact. Get to know fiscal policies that make for (gender) equitable taxation. Take part in discussions on how to create fair and sustainable European tax systems in the future!*

#### Location:

*The Permanent Representation of Austria at the EU at Avenue de Cortenbergh 30, Brussels*

For more information, please contact Meeting Coordinators

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Welcome!

The programme may be subject to changes.



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



## PROGRAMME

### 10:00: WELCOME

**Mirjam Dondi**, The Permanent Representation of Austria at the EU

**Wolfgang Burtscher**, Deputy Director General DG RTD

**Georgios Papanagnou**, European Commission (tbc)

### 10:15 – 10:30: INTRODUCTION OF THE FAIRTAX PROJECT: AIMS, IMPACT AND CHALLENGES

**Åsa Gunnarsson**, FairTax coordinator, Umeå University

### 10:30 – 10:40: TAX-BASED OWN RESOURCES FOR THE EU BUDGET

We present candidates for tax-based own resources for the EU (e.g. a carbon-based flight ticket tax, a financial transaction tax, a border carbon adjustment, or a fuel tax). These alternative revenue sources are evaluated with respect to their budgetary impact and to their contribution to economic, social, environmental, and cultural/institutional sustainability of taxation in the EU. Presenter: **Margit Schratzenstaller**, Austrian Institute of Economic Research (WIFO)

### 10:40 – 10:55: SPOTLIGHT DISCUSSION

**Stefan Lehner**, European Commission

**Guntram Wolff**, Bruegel

### 10:55 – 11:05: The Impact of a Common (Consolidated) Corporate Tax Base – C(C)CTB

We discuss the impact of the implementation of a C(C)CTB in different designs on the tax revenues of EU Member States. Hereby we take into account dynamic effects on firm behaviour as well as the impact of Brexit.

Presenter: **Danuše Nerudová**, Mendel University Brno

### 11:05 – 11:20: SPOTLIGHT DISCUSSION

**Friedrich Heinemann**, ZEW Mannheim

**Irma Mosquera Valderrama**, Leiden University



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**11:20 – 11:35: (GENDER) EQUITABLE TAXATION**

We present results of a microsimulation analysis (EUROMOD) evaluating the distributional and revenue effects of tax policies suitable for decreasing income inequality and promoting gender equity. The analysis encompasses the impact of joint and family-based tax and benefit provisions in personal tax systems within selected EU countries (AT, CZ, DE, ES, SE, UK). It focuses on the effects on different household types and second earners considering the heterogeneity of welfare state regimes via a cross-country comparison.

Presenters: **Marian Fink**, Austrian Institute of Economic Research (WIFO), and **Jan Pavel**, Prague University

**11:35 – 11:50: SPOTLIGHT DISCUSSION**

**Pervenche Berès**, European Parliament

**Gerlinde Verbist**, University of Antwerp

**11:50 – 12:15: GENERAL DISCUSSION WITH AND FEEDBACK FROM STAKEHOLDERS****12:15 – 13:00: REFRESHMENTS/LIGHT LUNCH****13:00 – 14:00: PANEL DISCUSSION – ASPECTS OF FAIR AND SUSTAINABLE TAXATION**

**Agnès Bénassy-Quéré**, Paris School of Economics

**Gaelle Garnier**, European Commission

**Daniel Gros**, CEPS

**Tibor Hanappi**, OECD

**Tove Ryding**, Eurodad

Moderator: **Thomas Mayer** (Der Standard)

**14:00 – 14:15: WRAP-UP/CLOSING**

**Christian Kastrop**, Bertelsmann Stiftung

**Åsa Gunnarsson**, FairTax coordinator, Umeå University

The seminar is moderated by **Ann Mumford**, King's College London.



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