



FAIRTAX

Conference Programme

FAIRTAX

FairTax is a cross-disciplinary 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)

<http://www.fair-tax.eu>

Email: margit.schratzenstaller@wifo.ac.at; ann.mumford@kcl.ac.uk; danuse.nerudova@mendelu.cz



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, OFCE	
	Alfons Weichenrieder (University of Frankfurt), Vilen Lipatov Hansjörg Blöchliger (OECD), Jarosław Kantorowicz Friedrich Heinemann (ZEW)	<i>The Subsidiarity Principle as a Guideline for Financing the EU Budget</i> <i>The Fiscal Constitution of the European Union: An Empirical Assessment</i> <i>Strategies for a European EU Budget</i>	Fanny Dellinger (WIFO), Margit Schratzenstaller Michael Thöne (University of Cologne) Margit Schratzenstaller (WIFO), Alexander Krenek	<i>Sustainability-oriented EU Taxes: A European Nuclear Power Tax</i> <i>Transferring Taxes to the Union: The Case of European Road Transport Fuel Taxes</i> <i>Sustainability-oriented EU Taxes: A European Carbon-based Flight Ticket Tax</i>
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 Michael J. Randall (University of Strathclyde) Dorothea Schäfer (DIW) Alexander Krenek (WIFO), Margit Schratzenstaller	<i>Sustainability-oriented EU Taxes: A European Financial Transaction Tax</i> <i>The EU's Financial Transaction Tax as an Own Resource</i> <i>Distributional Effects of Taxing Financial Transactions and the Low Interest Rate Environment</i> <i>Sustainability-oriented EU Taxes: A European Net Wealth Tax</i>	Mikuláš Luptáčik (University of Bratislava), Peter Luptáčik Pierre Kohler (UN) Viliam Páleník (Slovak Academy of Sciences), Tomáš Miklošovič Marian Dobranschi (Mendel University Brno)	<i>Analysis and Quantification of a New Fiscally Neutral European Tax</i> <i>Overcoming the EU Sustainability Crisis: Tax Options for Sustainable Development in a Stronger Union</i> <i>CGE Modeling of Macroeconomic Effects of Environmental Taxes as an EU Own Resource – The Case of Slovakia</i> <i>Lump Sum Tax as EU Tax</i>
12:45 – 13:45	Policy Panel (Ground Floor: Großer Sitzungssaal) Moderator: Eric Frey, Der Standard			
	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			



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

Gabriele Cipriani (European Court of Auditors)

Reforming the EU Budget Revenue: The Case for an EU-VAT Resource

Giacomo Benedetto (Royal Holloway University of London)

The Route to Reform of the EU's Budget Revenue

Jorge Núñez Ferrer (CEPS)

Elements for a New System of Own Resources

Anna Iara (European Commission)

Revenue for EMU

Session 3B (3rd Floor: Kleiner Sitzungssaal)

Chair: Margit Schratzenstaller, WIFO

Discussants: Stefanie Knoth, German Ministry of Finance, **Friedrich Heinemann**, ZEW

Luca Cerioni (University of Edinburgh)

A Fair EU Tax: Revaluing the "EUCIT" Idea and Exploring its Overall Implications

Jonathan Pycroft (European Commission), Salvador Barrios, Maria Teresa Alvarez-Martinez, Maria Gesualdo, Dimitrios Pontikakis

Corporate Income Tax Reform in the EU

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

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 Sitzungssaal)

Chair: Fritz Breuss, WIFO

Discussants: Dorothea Schäfer, DIW, **Sandor Richter**, WIIW

Kurt Kratena (CESAR), Mark Sommer (WIFO)

Progressive Carbon Taxation as an EU Tax

Kai Konrad (Max Planck Institute Munich)

Light for Europe - An Electricity Tax for the European Union Budget

Niki Pomper (WIFO), Margit Schratzenstaller

Sustainability-oriented EU Taxes: A European Carbon Tax

Maciej Cieślukowski (Poznan University of Economics and Business)

Excise on Electricity as an EU Own Resource in the Light of Sustainable Development

Session 4B (3rd Floor: Kleiner Sitzungssaal)

Chair: Kurt Bayer, WIFO

Discussants: **Danuše Nerudová**, Mendel University Brno, **Petr Zahradník**, European Economic and Social Committee

Alfredo De Feo (European University Institute)

Alternative Procedures and Sources for Financing the EU Budget: Between Desires and Possibilities – View of a Practitioner

Klaus Röhrig (Green Budget Europe), Constanze Adolf

A New Narrative Needed for the EU Budget - Communicating Green Own Resources

Agustin Redonda (Council on Economic Policies)

Energy Tax Expenditures and Sustainability – Implications for the Design of EU Energy Taxes

17:30

End of Conference

