



ETPF/CEPS Conference on Business Taxation

Date: 27 April 2012, Friday, 9:00 – 16:30

Venue: CEPS, 1 Place du Congrès, 1000 Brussels

With steps towards an “ever-closer union” and emerging proposals to address budgetary concerns, tax policy is, perhaps more than ever, at the forefront of policy debate in the EU. The impact of fiscal policies on economic growth and stability, proposed reforms for improving the design of tax policies and the cross-border implications of domestic tax systems are among the many questions that receive increased attention. At the same time, making informed decisions has become increasingly difficult for a number of reasons, not least the limited availability of reliable information and the increased pressure of politics.

For over six years, the European Tax Policy Forum (ETPF) has commissioned independent research to educate the public and to provide the policy-makers and other experts with independent research on the effects of tax policy. The results of the research have been presented at annual conferences. Like in 2011, this year’s conference will be hosted with active participation from the Centre for European Policy Studies (CEPS).

PROGRAMME

09:00 – 09:30 Registration & coffee

09:30 – 09:45 Welcoming note, **Karel Lannoo** (CEO, CEPS), **Will Morris** (Chair, ETPF)

09:45 – 10:15 Keynote speech : **Algirdas Šemeta**, European Commissioner responsible for taxation and customs union, audit and anti-fraud

10:15 – 12:15 Morning session: Challenges and opportunities

Fiscal challenges and future tax policies under fiscal union

Emrah Arbak (CEPS)

Potential impact of proposed financial transaction tax (FTT)

John Vella (Oxford)

Taxes and economic growth

Jing Xing (Oxford)

Discussant: **Serena Fatica**, European Commission

12:15 – 13:15 Buffet lunch

13:15 – 16:30 Afternoon session: Cross-border interactions and tax design

Personal taxes and foreign direct investment (FDI)

Alfons Weichenrieder and **Shafik Hebous** (Frankfurt)

Discussant: **Thomas Hemmelgarn**, European Commission

Impact of exemption systems on worldwide effective tax rates

Giorgia Maffini (Oxford)

Discussant: **Marcel Gerard**, Université Catholique de Louvain

Taxes and the co-location of intangibles and tangibles

Simon Loretz (Bayreuth)

Discussant: **Shafik Hebous**, University of Frankfurt

Trade-offs in the design of taxes on corporate profit

Michael Devereux (Oxford)