



UNIVERSITÀ DEGLI STUDI DI MILANO
DIPARTIMENTO DI STUDI INTERNAZIONALI,
GIURIDICI E STORICO-POLITICI



UNIVERSITIES
FOR EXPO 2015
SCIENTIFIC COMMITTEE
CITY OF MILAN



EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS (EATLP) CONGRESS 2015

28 May – 30 May 2015, University of Milan, Italy

PROGRAMME

Thursday, 28 May 2015

09:00 -- 12:00 *Meeting Executive Board* (sala riunioni di Studi umanistici)
12:00 -- 13:00 *Meeting Organizing Committee 2016* (sala riunioni di studi umanistici)
13:00 -- 15:00 *Meeting Academic Committee* (sala riunioni di studi umanistici)

13:00 – 15:30 **Congress registration** (Aula Magna)

15:30 – 16:30 **General Platform** - presentation of the cooperations of EATLP with other organisations. Bertil Wiman, Ana Dourado, Pasquale Pistone and Eric Kemmeren (not yet confirmed) (EATLP Members, Applicant Members and Special Guests only)

16.30 – 17.30 **General Assembly** (EATLP Members, Applicant Members and Special Guests only)

17:30 – 18:00 *Refreshments*

18.00 – 18.15 **Welcome by congress organizers & Bertil Wiman, chairman EATLP Executive Board**

18:15 – 19:15 **EXPO Lectio Magistralis on “Food Taxation and Quality of Life”** – Rector Antonio Uricchio, University of Bari

19:15 – 20:30 *Cocktail reception* (Loggiato del Rettorato)

Friday, 29 May 2015

08:30 – 12:00 **Congress registration & Start of Doctoral Poster Program** (Aula Magna)

09:00 – 09:10 **Opening of the Congress** -- Bertil Wiman, chairman EATLP Executive Board

09:10 – 09.15 Congress subject: *Surcharges and Penalties in Tax Law*

Introduction -- Peter Essers, chairman EATLP Academic Committee

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09:15 – 09:30 **General remarks and introduction congress subject** – Roman Seer, General Reporter

09:30 – 11:00 **Section 1 - Administrative Surcharges: Instruments of Cooperative Tax Compliance Regimes**

09:30 – 09:35 Brief introduction by Roman Seer

09:35 – 09:55 Presentation by Leandra Lederman

09:55 – 10:05 Presentation by Tina Ehrke-Rabel

10:05 – 10:15 Presentation by Lukas Moravec

10:15 – 10:25 Presentation by José Andrés Rozas Valdes

10:25 – 11:00 Discussion (discussion panel: Peter Essers (chair), Roman Seer, Leandra Lederman, Tina Ehrke-Rabel, Lukas Moravec and José Andrés Rozas Valdes)

11:00 – 11:30 *Coffee break*

11:30 – 13:00 **Section 2 - Tax Surcharges and the Proportionality Principle - Accumulation and Interests**

11:30 – 11:35 Brief introduction by Roman Seer

11:35 – 11:50 Presentation by Jacques Malherbe

11:50 – 12:05 Presentation by Klaus-Dieter Drüen

12:25 – 13:00 Discussion (discussion panel: Peter Essers (chair), Roman Seer, Jacques Malherbe, Klaus-Dieter Drüen, Antonio Lopez Diaz and Rita de la Feria)

13:00 – 14:00 *Light lunch*

14:00 – 15:30 **Section 3 - De-criminalisation of Tax Law by Administrative Penalties on Tax Duties**

14:00 – 14:05 Brief introduction by Roman Seer

14:05 – 14:25 Presentation by Lorenzo Del Federico

14:25 – 14:35 Presentation by Stephen W. Mazza

14:35 – 14:45 Presentation by Funda Basaran Yavaslar

14:45 – 14:55 Presentation by Juha Lindgren

14:55 – 15:30 Discussion (discussion panel: Peter Essers (chair), Roman Seer, Lorenzo Del Federico, Stephen W. Mazza, Funda Basaran Yavaslar and Juha Lindgren)

15:30 – 16:00 *Coffee break*

16:00 – 17:30 **Section 4 - Limitation of Administrative Penalties by the European Convention of Human Rights (ECHR) and the EU Charta of Fundamental Rights**

16:00 – 16:05 Brief introduction by Roman Seer

16:05 – 16:25 Presentation by Giuseppe Marino

16:25 – 16:35 Presentation by Börje Leidhammar

16:35 – 16:45 Presentation by Sigrid Hemels

16:45 – 16:55 Presentation by Richard Lyal

16:55 – 17:30 Discussion (discussion panel: Peter Essers (chair), Roman Seer, Giuseppe Marino, Börje Leidhammar, Sigrid Hemels and Richard Lyal)

17.30 – 17.45 **Closing remarks** -- Roman Seer, General Reporter

19:00 – 22:00 **Gala dinner (business suit and tie – dress code)** (Società del Giardino)

Saturday, 30 May 2015

09:30 – 10:30 **European Academic Tax Thesis Award** – Interactive session with Prize Winners

10:30 – 11:00 *Coffee break*

11:00 – 11:10 **Academic topic: *Peer review in Tax Law***

Introduction - Ana Paula Dourado and Pasquale Pistone

11:10 – 12:10 **Part one – Fact finding about peer-reviewing**

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11:10 – 11:20: Peer-reviewing in tax law journals - Judith Freedman
11:20 – 11:40: Peer-reviewing in tax law books and collective works - Joachim Englisch and Miranda Stewart
11:40 – 11:50: How does peer-reviewing in tax law journals and books compare? - Panel discussion (Joachim Englisch, Judith Freedman, Miranda Stewart)
11:50 – 12:00: The relevance of peer-reviewing in academic career development - Isabelle Richelle
12:00 – 12:10: Criteria: formal and substantive criteria for peer reviewing - Pasquale Pistone

12:10 – 12:40 **Part two – Modelling peer-reviewing in tax law**

12:10 – 12:20: Balanced approach: encouraging both young and senior researchers to submit to PR - Cécile Brokelind
12:20 – 12:30: Permanent monitoring and improvement of scientific criteria - Ana Paula Dourado
12:30 – 12:40: Who should act as PR? - Bill Barker

12:40 – 13:00 **Part three – How do we see the future of peer-reviewing in tax law**

12:40 – 13:00: The future of peer reviewing in Europe and future of peer reviewing in EATLP activities (annual congress books) - Ana Paula Dourado and Pasquale Pistone

13:00 **Closing of the congress**

13:15 – 16:00 *Meeting Academic Committee* (sala lauree di Studi umanistici)

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