

**MAX PLANCK INSTITUTE-SYDNEY JOINT WORK-IN-PROGRESS CONFERENCE  
2 – 3 SEPTEMBER 2013**



Members of, and visitors to, Sydney Law School's Tax Faculty attended a WIP seminar held jointly by the Ross Parsons Centre of Commercial, Corporate and Taxation Law and the Max Planck Institute for Tax Law and Public Finance.

Participants invited by Sydney Law School included Patricia Apps, Celeste Black, Micah Burch, Nikki Chong, Graeme Cooper, Michael Dirkis, Alex Evans, Caroline Heber, Jennifer Hill, Antony Ting, Richard Vann, Ray Rees (Munich), Glen Loutzenheiser (Oxford), and John Vella (Oxford).

**Program:**

Chair:	Wolfgang Schön
9:00 – 9:15	Welcome
9:15 – 9:45	Patricia Apps and Ray Rees <i>Optimal Taxation of Capital Income</i>
9:45 – 10:15	Comment (Christine Osterloh-Konrad) and Discussion
10:15 – 10:45	Monika Schnitzer <i>Should the government subsidize venture capital? An economic rationale</i>
10:45 – 11:15	Comment (Antony Ting) and Discussion
11:15 – 11:45	Coffee Break / Morning tea

11:45 – 12:15	Richard Vann & Glen Loutzenhiser <i>Small Business Tax Reform in Australia and UK</i>
12:15 – 12:45	Comment (Nadja Dwenger) and Discussion
12:45 – 14:00	Lunch
Chair:	Graeme Cooper
14:00 – 14:30	Panu Poutvaara (with Ilpo Kauppinen) <i>Preferences for Redistribution among Emigrants from a Welfare State</i>
14:30 – 15:00	Comment (Patricia Apps) and Discussion
15:00 – 15:30	Moris Lehner <i>Treaty Override – Public International Law, Constitutional Law and Comparative Perspectives</i>
15:30 – 16:00	Comment (Richard Vann) and Discussion
16:00 – 16:30	Coffee Break / Afternoon Tea
16:30 – 17:00	Celeste Black <i>Accounting for Carbon Emission Allowances: Making a Case for Prescribing Tax Accounting Treatment</i>
17:00 – 17:30	Comment (Erik Röder) and Discussion
19:00	Conference dinner
Chair:	Kai Konrad
9:00 – 9.30	Micah Burch <i>Income Sans Frontiers: International Taxation of Truly Stateless Income</i>
9:30 – 10.00	Comment (Anna Gumpert) and Discussion
10:00 – 10:30	Wolfgang Schön <i>International Taxation of Risk</i>
10:30 – 11:00	Comment (Michael Dirkis) and Discussion
11:00 – 11.30	Coffee Break / Morning Tea
11.30 – 12:00	Michael Dirkis <i>Australia's new transfer pricing rules: a solution to BEPS or merely compounding the problem?</i>

12:00 – 12:30	Comment (Daniel Dürschmidt) and Discussion
12:30 – 13:30	Lunch
Chair:	Richard Vann
13:30 – 14:00	Deborah Schanz <i>Taxes and the Valuation of Dividends: A Study of Dividend Announcements in Germany</i>
14:00 – 14:30	Comment (Graeme Cooper) and Discussion
14.30 – 15:00	Jennifer Hill <i>Visions of the Shareholder in the Post-Crisis Era</i>
15:00 – 15:30	Comment (Alexander Hellgardt) and Discussion
15:30 – 16:00	Coffee Break / Afternoon Tea
16:00 – 16:30	Kai Konrad <i>Tax compliance and audit design: the role of abilities to deceive and self selection"</i>
16:30 – 17:00	Comment (Ray Rees) and Discussion
17:00	Farewell