

Max Planck Institute for Tax Law  
and Public Finance



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To register for the Conference, please send an e-mail to  
Gabriele Auer ([gabriele.auer@tax.mpg.de](mailto:gabriele.auer@tax.mpg.de)) by 29 December 2017.

Please note that the number of participants is limited.



# Max Planck European Postdoctoral Conference on Tax Law

15 and 16 January 2018

Max Planck Institute for Tax Law  
and Public Finance

Munich

## Monday, 15 January

- 10.00 – 10.15 Welcome Address  
*Chair: Erik Röder*
- 10.15 – 11.15 **International Tax Soft Law Instruments: The Futility of the Static vs. Dynamic Interpretation Debate**  
*Aitor Navarro, Madrid*  
Discussant: *Alberto Vega, Barcelona*
- 11.15 – 12.15 **The Relationship between Tax Sovereignty's Regulatory Function and State Sovereignty: From the Rise of Nation States to Globalization**  
*Giulio Allevato, Milan*  
Discussant: *Johanna Stark, Munich*
- 12.15 – 13.15 Lunch Break  
*Chair: Christine Osterloh-Konrad*
- 13.15 – 14.15 **BEPS Paradigm of Value Creation: The Holy Grail of International Tax Law or a Deceptive Mirage?**  
*Stjepan Gadžo, Rijeka/Amsterdam*  
Discussant: *Daniel Blum, Vienna*
- 14.15 – 15.15 **Taking the First Bite: Who Should Tax Apple's \$216 Billion in Ireland?**  
*Gianluca Mazzoni, Ann Arbor*  
Discussant: *Amanda Duque dos Santos, Munich*
- 15.15 – 15.45 Coffee Break
- 15.45 – 16.45 **The Single Tax Principle**  
*Elisabeth Gil Garcia, Alicante*  
Discussant: *Caroline Heber, Munich/Vienna*
- 19.00 Conference Dinner with discussion of the day's results

## Tuesday, 16 January

- Chair: Caroline Heber*
- 9.00 – 10.00 **The Exit Taxation: A Key Step towards the EU Harmonization and Global Tax Coordination**  
*Isabella Cugusi, Rome*  
Discussant: *Erik Röder, Munich*
- 10.00 – 11.00 **Restructuring the Selectivity Test in Direct Tax Matters**  
*Paloma Schwarz, Luxembourg*  
Discussant: *Šime Jozipovic, Split*
- 11.00 – 11.30 Coffee Break
- 11.30 – 12.30 **VAT and the Refugee Crisis**  
*Cristina Trenta, Örebro*  
Discussant: *Rebecca Millar, Sydney*
- 12.30 – 13.30 Lunch Break  
*Chair: Johanna Stark*
- 13.30 – 14.30 **Finance and Taxation of Cultural Heritage: Unesco and European Union Prospects**  
*Silvia Giorgi, Chieti/Pescara*  
Discussant: *Christine Osterloh-Konrad, Munich*
- 14.30 – 15.30 **Fiscal State Aid and Tax Legitimacy – A Swedish Perspective**  
*Yvette Lind, Gävle*  
Discussant: *Johannes Becker, Munich*
- 15.30 **Concluding Remarks**

Please note that during the conference photographs and/or films will be taken which are potentially published in various media (e.g. homepage, activity report, newsletter) for the purpose of reporting and general public relations of the Institute. If you do not agree with a publication of your picture, please inform Christine Osterloh-Konrad in advance of the conference.