June 19—20, 2019

The 14th GREIT Annual Conference

Tax Sustainability in an EU and International Context

Host organization: Department of Business Law, Lund University School of Economics and Management, Cécile Brokelind and Sigrid Hemels

Venue: Department of business law, Ole Römers väg 6, Lund-Sweden

Invitation

It is our pleasure to announce that the Group for Research on European and International Taxation (GREIT) will hold its next Conference in Lund, on the 19 and 20 June 2019. The topic of this event will be Tax Sustainability in the EU and International Context, and it will be hosted by Department of Business Law, School of Economics and Management, Lund University.

The aim of this conference is to bring together researchers focusing on a variety of aspects related to sustainability in an EU and international tax law context to increase the body of knowledge in this field, foster new collaborations and strengthen scientific networks. The main question raised by the speakers who were selected on the basis of a call for papers is to investigate what legal tools exist to foster sustainable taxation in an EU and international context.

The Conference is organised around six main themes and panels dealing with the concept of tax sustainability, the use of taxation as a tool to reach sustainability, equality as sustainability goal, BEPS and sustainability goals, environmental taxation and sustainability, and finally, the challenges for tax sustainability. You will find enclosed a preliminary programme.

The Speakers will present their research which will be discussed in plenum during the conference, where participants will be given an opportunity to ask questions and comment on the issues raised during the presentations.

The number of participants is limited (50) and therefore we kindly ask you to register at the latest on April 26, 2019, by sending a mail to GREIT2019@har.lu.se. More information on GREIT is available at http://www.greit-tax.eu/
The cost for participation is SEK 3000 (please inform us of your invoice address). Participants with an academic background are granted a waiver. For practical information, please do not hesitate to contact our assistant, Gisela Broomé or send a mail to GREIT2019@har.lu.se

Welcome to Lund!

Cécile Brokelind and Sigrid Hemels for GREIT and

Ana Paula Dourado, Dennis Weber, Pasquale Pistone

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# The 14th GREIT Annual Conference

## Day one

### Wednesday 19 June 2019

#### Speaker/Notes

**Registration and coffee**

8.30-9.00:  

**Panel 1: The Concept of Tax Sustainability**  
Chair: Cécile Brokelind

- Relation between sustainability and taxes: Servaas van Thiel
- Sustainability of the taxation systems in the EU: Danuse Nerudová/P. Rozmahel/M. Dobranschi
- Tax definition of sustainability: Andrea Mucciairiello
- The UN sustainable goals as tax policy tools? Alice Pirlot

**Discussions**

11.00-11.30:  

**Coffee break**

11.30-12.45:  

**Panel 2: Taxation as instrument for sustainability?**  
Chair: Axel Hilling

- Sugar tax and international investment law: Begona Pèrez-Bernabey
- Tax systems for sustainable development – European developing countries: Jasna Bogovac
- Enabling impact investment ecosystems and improving CSR targeting: Meyyapan Nagappan/Nehal Binani

**Discussions**

12.45-14.00:  

**Lunch**

14.00-15.30:  

**Panel 3: Equality as sustainability goal**  
Chair: Mats Tjernberg

- Equality and the taxable unit in income tax: Sigrid Hemels
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Taxation, democracy and global mobility
Yvette Lind

Tax expenditures and sustainability
Agustin Redonda

Discussions

Coffee break

16.00-18.00

Panel 4: BEPS and sustainability goals
Chair: Pasquale Pistone

Tax and Development: BEPS and 2030 agenda
Irma Mosquera/Dries Lesage/Wouter Lips

Restoring tax fairness through BEPS
Peter Koerver Schmidt

Tax competition and BEPS disrupting tax sustainability
Carlo Garbarino

Discussions

Final reflections of the day
Peter J. Wattel

18.00
End of day one

19.00

Dinner- Biskopshuset
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<tr>
<th>Time</th>
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<td>9.00-10.30</td>
<td><strong>Panel 5: Environmental taxation and sustainability</strong></td>
<td>Chair: Sigrid Hemels</td>
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<td>Carbon tax- Co2 Directive (?)</td>
<td>Richard Lyal</td>
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<td>Counteracting energy poverty in the EU</td>
<td>Mateusz Lewandowski</td>
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<td>State aid in environmental taxation and sustainability</td>
<td>Joana Pedruso/Jonas  Nilsson</td>
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<td>What is the environmental cost of tax subsidies?</td>
<td>Cécile Brokelind</td>
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<td>10.30-11.00</td>
<td><strong>Discussions</strong></td>
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<td>11.00-11.30</td>
<td><strong>Coffee break</strong></td>
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<td>11.30-13.00</td>
<td><strong>Panel 6: Challenges of tax sustainability</strong></td>
<td>Chair: Isabelle Richelle</td>
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<td>Identifying challenges for a sustainable tax policy</td>
<td>Pernilla Rendahl/Katarina Nordblom</td>
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<td>Romania’s tax policy: sustainable or not?</td>
<td>Daniela Oprescu</td>
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<td>Towards sustainable taxation in the EU?</td>
<td>TBC</td>
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<td>13.00</td>
<td><strong>End of conference</strong></td>
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