# Graphical user interface  Description automatically generated with medium confidenceCOLLOQUIUM OVERVIEW

**“Taxing Income and Consumption: Past, Present and Future”**

University of Coimbra

April 11-13, 2023, Coimbra, Portugal

Organized by Professor Kerrie Sadiq of QUT Faculty of Business and Law, Emeritus Professor Chris Evans of UNSW Business School, and Dr. Teresa Almeida Cravo of University of Coimbra.

Professor Kerrie Sadiq, Emeritus Professor Chris Evans, and Dr. Teresa Almeida Cravo are proud to host the Colloquium “**Taxing Income and Consumption: Past, Present and Future**”.

The Colloquium starts on April 11, 2023, at 18:30 with the Colloquium opening and Cocktail Reception. The working sessions will be held all day on April 12 and until early afternoon on April 13, 2023, at the University of Coimbra.

The Colloquium considers the future of tax in a changing world. It covers such topics as taxing income or consumption, improving tax policies and legislation, international tax reform, tax treaties and tax avoidance, corporate tax behaviour and tax administration and disputes resolution. We are delighted that many outstanding experts from 12 jurisdictions have agreed to present their papers at the Colloquium. The papers have been grouped into five broad themes to be discussed in the following sessions:

* Session 1: Addressing some tax fundamentals
* Session 2: International tax abuse and corporate behaviour
* Session 3: International tax: BEPS and beyond
* Session 4: Tax specifics
* Session 5: Tax reform: lessons for the future

In each session of the Colloquium four papers will be presented and subsequently analyzed in a critical discussion. For further details please refer to the program attached.

The scientific results of the conference will be published in a book in honour of Professor Rick Krever AM to mark his long and distinguished academic career and to recognize his contributions to tax.

# COLLOQUIUM Graphical user interface  Description automatically generated with medium confidencePROGRAM

**“Taxing Income and Consumption: Past, Present and Future”**

University of Coimbra, April 11-13, 2023, Coimbra, Portugal

***Tuesday, April 11, 2023***

18:30 – 20:00 **Welcome Reception at Sapientia Hotel**

Rua José Falcão Nº4, Coimbra

3000-062, Coimbra

**Welcome Address:**

Professor Kerrie Sadiq of QUT Faculty of Business and Law

Emeritus Professor Chris Evans of UNSW Business School

Dr Teresa Almeida Cravo of University of Coimbra

***Wednesday, April 12, 2023: Sala Keynes (Room Keynes), Faculty of Economics***

**Conference opening**

|  |  |  |
| --- | --- | --- |
| 09:00 – 09:10 | Kerrie Sadiq and Chris Evans | **Welcome** |

**Session 1 Addressing some tax fundamentals**

*Chair:* Teresa Almeida Cravo

|  |  |  |
| --- | --- | --- |
| 9:10 – 9:30 | Michael Lang | Taxes Covered (Art 2 OECD MC) |
| 9:30 – 9:50  | Jinyan Li | The Future of Legal Fictions in Corporate Taxation |
| 9:50 – 10:10  | Mahmoud Abdellatif, Binh Tran-Nam | Twenty years since GST reform in Australia: A critical assessment |
| 10:10 – 10:30(Zoom) | Victor Thuronyi (Zoom) | Should We Tax Income or Consumption?  |
| 10:30 – 10:45 | Chair and Presenters | Panel Discussion |

**10:45 – 11:15 Coffee Break**

**Session 2 International Tax abuse and corporate tax behaviour**

*Chair:* Cliff Fleming

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 11:15 – 11:35 | Kerrie Sadiq | International Tax Minimisation: Where does Corporate Tax Morality Fit? |
| 11:35 – 11:55 | Yan Xu | Tax with Corporate Social Responsibility? |
| 11:55 – 12:15 | Antonio Martens | Applying exit taxes: issues in the financial valuation and accounting recognition of transferred assets |
| 12:15 – 12:35 | Na Li | Treaty Override in the Post-BEPS Er*a* |
| 12:35 – 12:50 | Chair and Presenters | Panel Discussion |

**12:50 – 14:30 Lunch at a local restaurant**

**Session 3** **International tax: BEPS and beyond**

*Chair:* Ana Paula Dourado

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 14:30 – 14:50 | Cliff Fleming，Robert Peroni, Stephen Shay | What's the Problem That Prompted Pillar 2 and is there a Better Solution? |
| 14:50 – 15:10 | Catherine Brown | BEPS, Pillar 2 and its Impact on Developing Countries |
| 15:10 – 15:30 | Irma Mosquera | Tax Transplants and Legitimacy of the BEPS 4 Minimum Standards: A case study |
| 15:30 – 15:50 | Marco Greggi | Energy and Taxation: The European ETS Case |
| 15:50 – 16:05 | Chair and Presenters | Panel Discussion |

**End of Day Summary and Discussion of Themes**

|  |  |  |
| --- | --- | --- |
| 16:10 – 16:50 | Project Advisory Panel:Kerrie Sadiq, Chris Evans, Li Na, Adrian Sawyer, Irma Mosquera | **Panel Discussion – how did we get here and where are we going?** |

**16:50 - 17:00 Group photo**

**20:00 Dinner at Passaporte**

R. da Couraça Estrela 13, 3000-433 Coimbra

***Thursday, April 13, 2023: Sala Keynes (Room Keynes), Faculty of Economics***

**Session 4** **Tax specifics**

 *Chair:* Li Na

|  |  |  |
| --- | --- | --- |
| 9:30 – 9:50 | Ann O'Connell | Is the tax regime for charities and not-for-profit entities in Australia ‘fit for purpose’? |
| 9:50 – 10:10 | Ana Paula Dourado |  |
| 10:10 – 10:30 | Nickie Nikolaou | Timing and the Tax Treatment of Reclamation Expenses for Mining and Oil and Gas Projects |
| 10:30 – 10:50 | Bori Kolozs | Taxation and Animals |
| 10:50 – 11:05 | Chair and Presenters | Panel Discussion |

**11:05 – 11:35 Break**

**Session 5** **Tax reform: lessons for the future**

*Chair:* Robert Peroni

|  |  |  |
| --- | --- | --- |
| 11:35 – 11:55 | Paul Latimer (Zoom) | The Voluntary Tax Transparency Code – Lessons for Improvement from Australia’s Industry Codes  |
| 11:55 – 12:15 | Adrian Sawyer  | History Informing the Future: Can we Improve Tax Policy and Legislation? |
| 12:15 – 12:35 | Chris Evans  | What happens when you die? Resurrecting the death duties debate |
| 12:35 – 12:55 | Karen Brown | Placing the Last First: Reparation through International Tax Reform |
| 12:55 – 13:10 | Chair and Presenters | Panel Discussion |

**13:10 – 13:15 Close of conference**

**13:15 – 14:00 Lunch on campus**