



Stakeholder Event Brussels, February 19, 2019

ABOUT FAIRTAX

FairTax is a cross-disciplinary four-year research project, aiming to produce recommendations on how fair and sustainable taxation and social policy reforms can increase the economic stability of EU member states. How can sustainable taxation and social policy reforms promote economic equality and security, enhance coordination and harmonization of tax, enhance social inclusion, environmental sustainability, increase tax compliance, and expand the EU's own-source revenue bases?

Under the coordination of Umeå University (Sweden), policy fiscal experts from ten universities in six EU countries and two non-EU countries (Brazil and Norway) contribute to FairTax Research.

More information at:
www.fair-tax.eu
Follow FairTax on Twitter:
[@FairTaxEU](https://twitter.com/FairTaxEU)

Fair and Sustainable Taxation in the EU

Listen to new research findings on CCCTB and other tax-based own resources to finance the EU budget and their budgetary impact. Get to know fiscal policies that make for (gender) equitable taxation. Take part in discussions on how to create fair and sustainable European tax systems in the future!

Location: *The Permanent Representation of Austria at the EU, at Avenue de Cortenbergh 30, Brussels*

For more information, please contact Meeting Coordinators
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Please register at: veranstaltungen@wifo.ac.at

Welcome!

The preliminary programme may be subject to changes.



The FairTax project is funded by the European Union's Horizon 2020 research and innovation programme 2014-2018, grant agreement No. FairTax 649439



PRELIMINARY PROGRAMME

10:00: WELCOME

N.N., The Permanent Representation of Austria at the EU
Wolfgang Burtscher, Deputy Director General DG RTD

10:15 – 10:30: INTRODUCTION OF THE FAIRTAX PROJECT: AIMS, IMPACT AND CHALLENGES

Åsa Gunnarsson, FairTax coordinator, Umeå University

10:30 – 10:40: TAX-BASED OWN RESOURCES FOR THE EU BUDGET

We present candidates for tax-based own resources for the EU (e.g. a carbon-based flight ticket tax, a financial transaction tax, a border carbon adjustment, or a fuel tax). These alternative revenue sources are evaluated with respect to their budgetary impact and to their contribution to economic, social, environmental, and cultural/institutional sustainability of taxation in the EU.
Presenter: **Margit Schratzenstaller**, Austrian Institute of Economic Research (WIFO)

10:40 – 10:55: SPOTLIGHT DISCUSSION

Stefan Lehner, European Commission
Paul Rübiger, European Parliament
Guntram Wolff, Bruegel

10:55 – 11:05: The Impact of a Common (Consolidated) Corporate Tax Base – C(C)CTB

We discuss the impact of the implementation of a C(C)CTB in different designs on the tax revenues of EU Member States. Hereby we take into the account dynamic effects on firm behaviour as well as the impact of Brexit.
Presenter: **Danuše Nerudová**, Mendel University Brno

11:05 – 11:15: SPOTLIGHT DISCUSSION

Friedrich Heinemann, ZEW Mannheim
Irma Mosquera Valderrama, Leiden University



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11:15 – 11:35: (GENDER) EQUITABLE TAXATION

We present results of a microsimulation analysis (EUROMOD) evaluating the distributional and revenue effects of tax policies suitable for decreasing income inequality and promoting gender equity. The analysis encompasses the impact of joint and family-based tax and benefit provisions in personal tax systems within selected EU countries (AT, CZ, DE, ES, SE, UK). It focuses on the effects on different household types and second earners considering the heterogeneity of welfare state regimes via a cross-country comparison.

Presenters: **Marian Fink**, Austrian Institute of Economic Research (WIFO), and **Jan Pavel**, Prague University

11:35 – 11:45: SPOTLIGHT DISCUSSION

Gerlinde Verbist, University of Antwerp

Marisa Matias, European Parliament (tbc)

11:45 – 12:15: GENERAL DISCUSSION WITH AND FEEDBACK FROM STAKEHOLDERS**12:15 – 13:00: REFRESHMENTS/LIGHT LUNCH****13:00 – 14:00: PANEL DISCUSSION – ASPECTS OF FAIR AND SUSTAINABLE TAXATION**

Agnès Bénassy-Quéré, Paris School of Economics

Daniel Gros, CEPS

Gaëlle Garnier, European Commission

Tove Ryding, Eurodad

Tibor Hanappi, OECD

Moderator: **Thomas Mayer** (Der Standard)

14:00 – 14:15: WRAP-UP/CLOSING

Christian Kastrop, Bertelsmann Stiftung (tbc)

The seminar is moderated by **Ann Mumford**, King's College London.



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