

Developing a Tax Environment for Growth and Competitiveness

Conference organized with the support of the European Commission.

Vienna,
January 18 and 19, 2013

The financial and economic crisis that started in 2008 has raised new questions on the role of taxation in this new economic policy environment. It underlines the importance of tax policy to achieve budgetary consolidation and sustainable economic growth. As taxes are increased this raises the issue of how to achieve a equitable share of the tax burden.

This conference will bring together senior decision makers from OECD and emerging economies, leading representatives from business, trade unions and civil society, for an interactive dialogue on meeting the tax policy challenges in this changing international environment. The aim is to deepen analysis of the different forms of taxation and their implication for crisis management and longer term growth strategies. The conference will explore the possibilities of achieving more transparency and convergence of national policies on tax systems which are revenue efficient, growth orientated and fair.

Key elements of the agenda

Session 1: The changing international environment for tax policies

This stage setting session will highlight the changing structure of the world economy, the increasing weight of emerging economies and the implications for national strategies for growth and competitiveness. Reconciling the role of taxation in raising revenue and its leverage for achieving the broader objectives of sustainable development has become a major challenge.

Session 2: Tax policies-Meeting the challenge

This session will examine the importance of taxes for business decisions on investment and address the impact of tax policies on growth, financial stability and sustainable development

Session 3: Tax transparency and international cooperation to combat harmful tax practices

This session will focus on the concept of transparency and exchange of tax information, the progress achieved and the remaining challenges.

Session 4: Taxing multinational enterprises - finding the right balance

Multinational enterprises now account for almost 60 per cent of cross border transactions and a significant proportion of this trade takes the form of transactions of related parties. The session will analyse current methods of taxing MNEs and discuss the latest developments at the OECD and UN.

Session 5: What role for taxation in reducing inequalities?

Inequalities in the distribution of income and wealth have reached unprecedented levels. This session will explore the role of taxation and spending policies in reducing these inequalities and creating greater social cohesion.

Session 5: Moving forward

This final session will bring together the conclusions from the previous discussions into an integrated set of proposals on how to improve tax systems and international cooperation. It will examine the contribution the various key stakeholders can play to achieve this goal.

Conference Programme

Friday, 18 January 2013

9.30 - 17.30 Conference opening and sessions 1 to 3
Reception: Vienna the city of light and music

Saturday, 19 January 2013

9.00 - 13.30 Sessions 4 and 5, Conclusions

Venue

The conference will take place:
WU (Vienna University of Economics and Business)
Augasse 2-6
1090 Vienna, Austria
Ceremony Hall, 1st floor

Application form

There are no participation fees. Participants will cover their own expenses. Places are limited, admission granted to applicants on a first come first served basis.

Please download the participation form at www.wu.ac.at/taxlaw or register online at <https://www.wu.ac.at/wuw/institutes/taxlaw/eventsn/taxandgrowth2012>

Accommodation

Conference delegates are responsible for their accommodation costs. WU has held a limited number of rooms in the following hotels at following rates (bed/breakfast single room per night):

Hotel Arkadenhof <http://www.arkadenhof.com/> - Euro 83,- WIFI: on surcharge

Hotel Alexander <http://www.alexander.co.at/> - Euro 63,- WIFI: for free

Hotel Bellevue <http://www.austria-hotels.at/de/hotel-bellevue/index.html> -

Standard room: Euro 86,-

De Luxe room: Euro 108,-

Junior Suite Euro 128,- For all: WIFI on surcharge

Please make your reservation by email mentioning **"tax.and.growth"** in order to get the special conference rate. When booked through the website or through booking agencies, the special rate will not be available.

Conference Language

The working language at the conference is English. Presentations can also be made in French, with an outline and summary provided in English.

Information on the Organizers

Association Internationale de Droit Economique: An international network for research on matters of economic law and international cooperation, which provides a forum for interdisciplinary discussion through conferences and workshops and also publishes a three-monthly journal, the *Revue Internationale de Droit Economique* (RIDE).

Institute for Austrian and International Tax Law, WU

The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) is among the largest academic institutions in the world conducting research on and teaching tax law. Both research and teaching focus mainly on corporate, international and European tax law.

The WU Global Tax Policy Center (which is part of the Institute) aspires to become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today's global economy. The Center provides a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of developed and developing countries and economies in transition.

Conference Rapporteurs

Jeffrey Owens, Professor, Institute for Austrian and International Tax Law, former Director of the Centre for Tax Policy and Administration, OECD (jeffrey.owens@wu.ac.at)

Rainer Geiger, Member of the Board, Association Internationale de Droit Economique, former Deputy Director, Financial and Enterprise Affairs, OECD (rainer.geiger@law-governance.de)