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PROGRAMME

18th GREIT Conference 2024

23.-24. September 2024, Vienna, Austria

Democracy and the Legitimization to Tax





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18th GREIT Conference 2024

MONDAY, 23. SEPTEMBER

9:00 - 9:30 **Welcome and opening of the 18th GREIT Conference**

SESSION 1: LINKING LEGALITY OF TAXATION AND THE REPRESENTATION OF THE PEOPLE

9:15 - 11:15 **Part I**

Chair: Caroline Heber

Keynote:

The Understanding of Modern Democracy (*András Jakab*)

Panel:

- The impact of the work of international organizations on our understanding of democracy (*Céline Braumann*)
- Delegation of powers to the executive level: Comparing the level of the EU and the Member States (*Lena Hornkohl*)
- Increasing the democratic legitimacy of international tax law (*Saïda El Boudouhi, Polina Kouraleva-Cazals*)
- A constitutional case for international tax organizations in times of multipolarity and global interdependence (*Christina Dimitropoulou*)

11:15 - 11:30 **Coffee Break**

11:30 - 12:30 **Part II** *Chair: Daniela Hohenwarter-Mayr*

- Executive consent for European tax policy making - a threat to the democratic foundation of taxation (*Sam van der Vlugt*)
- The European Union's impact on democratic tax policy making (*Rita Szudoczky*)

12:30 - 13:30 **Lunch Break**



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SESSION 2: REDISCOVERING THE CONCEPT OF ALLEGIANCE

13:30 - 16:00 *Chair: Pasquale Pistone*

Keynote:

Taxation in a globalized world (*Tsilly Dagan*)

Panel:

- Between Extremes: Citizenship Taxation and Source Taxation (*Georg Kofler*)
- Citizenship and denizenship in the international tax context in an area of global economy (*Doron Narotzki*)
- Does taxation of Amount A under Pillar I reflect a new tax nexus? (*Kasper Dziurdz*)
- “How wrong I was” – single tax principle, nexus and EU law (*Cécile Brokelind*)

16:00 - 16:15 **Coffee Break**

SESSION 3: JUSTICE AS A BASIS FOR TAX LEGITIMATION

16:15 - 17:45 *Chair: Cécile Brokelind*

- A Game of Give and Take? Public Expenditure and Tax Legitimation (*Christine Osterloh-Konrad*)
- Are the redistributive effects of the own resources system aligned with the EU policies and community structures? (*Caroline Heber*)
- Tax Justice as a condition for tax legitimacy (*Ana Paula Dourado*)

17:45 - 18:00 **Closure of the first day**

19:00 - 21:30 **Informal conference dinner**



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TUESDAY, 24. SEPTEMBER

SESSION 4: NEW CONCEPTS FOR TAX LEGITIMATION

9:00 - 11:30 *Chair: Ana Paula Dourado*

Keynote:

Normative Foundations of Transnational Solidarity in the EU
(*Anuscheh Farahat*)

Panel:

- Taxation of individuals' income in the age of mobility (*Stjepan Gadžo*)
- The global fiscus (*Svetislav Kostic*)
- Would, and if so, under which circumstances earmarking raise the acceptance of taxation? (*Ashrita Prasad Kotha - online*)
- When taxes do not suffice: How to cover large funding needs?
(*Moritz Scherleitner*)

11:30 - 11:50 **Reflections on the conference**

11:50 - 12:00 **Closure**