Members of, and visitors to, Sydney Law School's Tax Faculty attended a WIP seminar held jointly by the Ross Parsons Centre of Commercial, Corporate and Taxation Law and the Max Planck Institute for Tax Law and Public Finance.

Participants invited by Sydney Law School included Patricia Apps, Celeste Black, Micah Burch, Nikki Chong, Graeme Cooper, Michael Dirkis, Alex Evans, Caroline Heber, Jennifer Hill, Antony Ting, Richard Vann, Ray Rees (Munich), Glen Loutzenheiser (Oxford), and John Vella (Oxford).

**Program:**

**Chair:** Wolfgang Schön

9:00 – 9:15  Welcome

9:15 – 9:45  Patricia Apps and Ray Rees  
*Optimal Taxation of Capital Income*

9:45 – 10:15  Comment (Christine Osterloh-Konrad) and Discussion

10:15 – 10:45  Monika Schnitzer  
*Should the government subsidize venture capital? An economic rationale*

10:45 – 11:15  Comment (Antony Ting) and Discussion

11:15 – 11:45  Coffee Break / Morning tea
11:45 – 12:15  Richard Vann & Glen Loutzenhiser  
Small Business Tax Reform in Australia and UK

12:15 – 12:45  Comment (Nadja Dwenger) and Discussion

12:45 – 14:00  Lunch

Chair:  Graeme Cooper

14:00 – 14:30  Panu Poutvaara (with Ilpo Kauppinen)  
Preferences for Redistribution among Emigrants from a Welfare State

14:30 – 15:00  Comment (Patricia Apps) and Discussion

15:00 – 15:30  Moris Lehner  
Treaty Override – Public International Law, Constitutional Law and Comparative Perspectives

15:30 – 16:00  Comment (Richard Vann) and Discussion

16:00 – 16:30  Coffee Break / Afternoon Tea

16:30 – 17:00  Celeste Black  
Accounting for Carbon Emission Allowances: Making a Case for Prescribing Tax Accounting Treatment

17:00 – 17:30  Comment (Erik Röder) and Discussion

19:00  Conference dinner

Chair:  Kai Konrad

9:00 – 9.30  Michah Burch  
Income Sans Frontiers: International Taxation of Truly Stateless Income

9:30 – 10.00  Comment (Anna Gumpert) and Discussion

10:00 – 10:30  Wolfgang Schön  
International Taxation of Risk

10:30 – 11:00  Comment (Michael Dirkis) and Discussion

11:00 – 11:30  Coffee Break / Morning Tea

11.30 – 12:00  Michael Dirkis  
Australia’s new transfer pricing rules: a solution to BEPS or merely compounding the problem?
12:00 – 12:30  Comment (Daniel Dürrschmidt) and Discussion
12:30 – 13:00  Lunch
Chair: Richard Vann
13:30 – 14:00  Deborah Schanz
   Taxes and the Valuation of Dividends: A Study of Dividend Announcements in Germany
14:00 – 14:30  Comment (Graeme Cooper) and Discussion
14:30 – 15:00  Jennifer Hill
   Visions of the Shareholder in the Post-Crisis Era
15:00 – 15:30  Comment (Alexander Hellgardt) and Discussion
15:30 – 16:00  Coffee Break / Afternoon Tea
16:00 – 16:30  Kai Konrad
   Tax compliance and audit design: the role of abilities to deceive and self selection
16:30 – 17:00  Comment (Ray Rees) and Discussion
17:00  Farewell