

	EST time (-6hs)	SP time (-4hs)	CET time (0 hs)	IST (India Time) (+4:30min)	Melbourne time (+10 hs)	Presenters
Thursday, February 19						
<i>Panel Discussion</i>			Chair: Marco Gregg, University of Ferrara			
Panel discussion	08:00	10:00	14:00	18:30	24:00	Yoseph Edrey , University of Haifa (Emeritus) The collapse of the world order - The Financial Aspects of the Social Contract and the Relationship Between Tax Laws and Budget Laws Jinyan Li , Osgoode Hall Law School, York University Can we have global tax without global (legal) instruments? Suranjali Tandon , National Institute of Public Finance and Policy
Q&A	09:20	11:20	15:15	19:50	1:20	
Break	09:25	11:25	15:25	19:55	1:25	
Paper 1			Chair: Anna Miotto and Marco Gregg, University of Ferrara			
Main presentation	09:30	11:30	15:30	20:00	1:30	Eduardo Baistrocchi , London School of Economics The Making of the Three Clusters: Between Formal and Informal Participation
Discussion	09:50	11:50	15:50	20:20	1:50	Discussants 1. Suranjali Tandon, National Institute of Public Finance and Policy 2. Martin Hearson, ICTD
Q&A	10:20	12:20	16:20	20:50	2:20	
Break	10:25	12:25	16:25	20:55	2:25	
Paper 2			Chair: Irma Mosquera Valderrama, University of Leiden			
Main presentation	10:30	12:30	16:30	21:00	2:30	Domenico Imparato , University of Hamburg Reuven Avi-Yonah , University of Michigan Law School Doron Narotzki , University of Akron, College of Business, Daverio School of Accountancy No Trade Wars Without Taxation - Who's to Blame, and What Comes Next?
Discussion	10:50	12:50	16:50	21:20	2:50	Discussants 1. Andreas Kallergis, Université de La Réunion 2. Yan He, Capital University of Economics and Business
Q&A	11:20	13:20	17:20	21:50	03:20	
Break	11:25	13:25	17:25	21:55	03:25	
Paper 3			Chair: Anna Miotto, University of Ferrara			
Main presentation	11:30	13:30	17:30	22:00	03:30	Frederik Heitmüller , International Centre for Tax and Development Martin Hearson , International Centre for Tax and Development Florian Dierich , International Centre for Tax and Development Global Rules, Local Realities: Lessons from the Global South on International Tax Standards
Discussion	11:50	13:50	17:50	22:20	03:50	Discussants 1. Ika Riswanti Putranti, University of Diponegoro 2. Irma Mosquera Valderrama, University of Leiden
Q&A	12:20	14:20	18:20	22:50	03:20	
Break	12:25	14:25	18:25	22:55	03:25	

	Friday, February 20					
Paper 4			Chair: Joachim Englisch, University of Muenster			
Main presentation	04:00	06:00	10:00	14:30	20:00	Faith Amaro , University of London Sol Picciotto , University of Lancaster Options for a Protocol on services under the UN Framework Convention on International Tax Cooperation
Discussion	04:20	06:20	10:20	14:50	20:20	Discussants 1. Jérôme Monsenego, Stockholm University 2. Hugo Gabriel Romero Martinez, RRH Consultores s.c.
Q&A	04:50	06:50	10:50	15:20	20:50	
Break	04:55	06:55	10:55	15:25	20:55	
Paper 5			Chair: Katerina Perrou, National & Kapodistrian University of Athens			
	05:00	07:00	11:00	15:30	21:00	Weng Wuyao , China University of Political Science and Law Problems on the Determination of VAT Jurisdiction for Cross-Border Sale of Services and Optimisation of China's Approach
Discussion	05:20	07:20	11:20	15:50	21:20	Discussants 1. Luca Sabbi, University of Bergamo 2. Vladimir Tiutiuriukov, Union University of Belgrade
Q&A	05:50	07:50	11:50	16:20	21:50	
Break	05:55	07:55	11:55	16:25	21:55	
Paper 6			Chair: Anna Miotto, University of Ferrara			
Main presentation	06:00	8:00	12:00	16:30	22:00	Daniella Assaraf , Zefat Academic College Karnit Malka , Zefat Academic College The Relationship Between Cash and the Shadow Economy – A Critical Perspective on the Law for Reducing the Use of Cash
Discussion	06:20	8:20	12:20	16:50	22:20	Discussants 1. Mahmood Bagheri, School of Advanced Studies, Lodon. 2. Yan Xu, China University of Political Science and Law
Q&A	06:50	8:50	12:50	16:20	22:50	
Break	06:55	8:55	12:55	16:25	22:55	
Paper 7			Chair: Alfredo García Prats, University of Valencia			
Main presentation	07:00	9:00	13:00	17:30	23:00	Jakub Jankowski , University of Łódź The implementation of “Danish cases” across the European Union (EU) – is this the slow decline of shell entities?
Discussion	07:20	9:20	13:20	17:50	23:20	Discussants 1. Karolina Tetlak, University of Warsaw 2. Nataša Žunić Kovačević, University of Rijeka
Q&A	07:50	9:50	13:50	18:20	23:50	
BREAK						
Paper 8			Chair: Miranda Stewart, New York University			
Main presentation	08:00	10:00	14:00	18:30	00:00(+1)	Giulia Mascagni, Celeste Scarpini, Denis Mukama, Fabrizio Santoro, Naphtal Hakizimana , Institute of Development Studies The Interpersonal Side of Tax Compliance: Interactions Between Taxpayers and Tax Officials in Rwanda
Discussion	08:20	10:20	14:20	18:50	00:20(+1)	Discussants 1. Loredana Strianese and Mario Viscolo, University of Naples “Federico II” 2. Lizelle Ramaccio Calvino, University of Zululand
Q&A	08:50	10:50	14:50	19:10	00:50(+1)	
Concluding Remarks						