

12th of September 2018 –Start 1330		
Day One		
1330-1400	Welcome	Professor Brigitte Unger, Associate Professor Duncan Wigan, Professor Richard Murphy
1400-1445	<p>Session 1. ‘Situating COFFERS and the International Tax System’</p> <p>Where are we and how we did we get here? What explains recent regulatory innovations? Why is this a moment of evolutionary flux? What is the architecture of the international tax system and what populates that architecture? The session addresses record of regulatory innovation at the OECD (particular emphasis on the OECD’s Base Erosion and Profit Shifting initiative) and the European Union’s regulation of the international tax environment.</p>	Associate Professor Duncan Wigan
1445-1515	Coffee Break	
1515-1600	<p>Session 2. ‘Tax and the Macroeconomy’</p> <p>How to put tax on the macro economic agenda? For instance, tax used as a macro economic tool to control inflation and not only to fund spending. We evaluate shifting from concepts of tax and spend to concepts of spend and tax and the potential to move from tax as an economic function to a key socio-economic function.</p>	Professor Richard Murphy
1600-1645	<p>Session 3. ‘Global Tax Governance and the Pattern of Tax Competition’</p> <p>In this session we will address the following: What are the historical origins of global tax governance? How did it develop over time? What is the structure of tax competition? How does tax competition relate to the institutions of global tax governance? What are the political and economic conflicts and compromises underpinning both tax competition and tax cooperation? Which political economy theories can help us make sense of the failures and successes of global tax governance?</p>	Professor Thomas Rixen
1700-1800	Keynote address	Speaker to be confirmed

13th of September 2018 Day Two		
0900-1100	<p>Session 4. 'Scale and Measurement'</p> <p>How should the amount of money laundering and illicit financial flows be measured? This session introduces participants to the issue of money laundering and illicit financial flows in relation to tax avoidance and tax evasion. We discuss how money laundering and illicit financial flows can be measured, the problems these pose and how they have been regulated. How effective is regulation and how helpful can regulation be in combatting fiscal fraud?</p>	Professor Brigitte Unger, Associate Professor Joras Ferwerda, Associate Professor Petr Jansky
1100-1130	Coffee Break	
1130-1300	<p>Session 5. 'Corporate Adaptation and Expert Networks'</p> <p>The session presents how tax issues are mapped within "governance triangles" of organizational and expert networks. These networks demonstrate the organizational ties on tax issues as well as the experts that influence debates. The team will outline the methods used to trace these networks and the policy and career patterns that underpin them.</p>	Professor Leonard Seabrooke, Rasmus Christensen, Saila Stausholm and Oddny Helgadottir
1300-1400	Lunch Break	
1400- 1530	<p>Session 6. 'Tax and the Professions'</p> <p>This session introduces a range of issues around the role of professions and the tax professional in the overall tax ecosystem. We will address the following questions: how do professional claims of public interest relate to the role of tax professionals in tax intermediation? What are the emerging trends in attitude among tax experts? How do gender issues impact on the way in which tax professionals approach their work, and how does this impact on outcomes? What are the socio-geographic factors which most affect professional tax work?</p>	Professor Sheila Killian, Matthew Sorola
1530-1600	Coffee Break	

1600-1730	<p>Session 7. 'Indexing and Mapping Tax Risk'</p> <p>The session introduces the Financial Secrecy Index, it addresses the data which underlies the index and discusses the decisions made in selecting indicators and the controversies surrounding the FSI methodology. The session then introduces tax risk heat maps, discussing the methodological choices made in constructing these maps. Finally, we introduce the COFFERS bi-lateral risk indicators, revealing the key vulnerabilities in the European tax regime generated by bi-lateral relationships between member state tax systems and with key third countries.</p>	Markus Meinzer and Alex Cobham
1730-1830	Keynote address	Speaker to be confirmed
1930-2130	Course dinner. Venue to be confirmed	

14th of September 2018		
Day Three		
0900-1030	<p>Session 8. 'Administrative capacity: the quest for comparative data and indicators'</p> <p>This session covers mapping of EU administrative capacity in tax administration and company regulation. It offers an overview existing research, identifies the research gap, and explains the survey approach to address it. The survey results and the underlying methodology are presented, and complemented with existing data sources to present the most comprehensive empirical dataset on EU administrative capacity available. From this dataset, some hypotheses will be presented along the two dimensions of new research needs and policy recommendations to support effective and equitable tax systems in the EU. The participants will discuss these and the implications of the results.</p>	Markus Meinzer, Professor Richard Murphy
1030-1100	Coffee Break	
1100- 1230	<p>Session 9. 'Accounting for Tax'</p> <p>This session explores a new reporting requirement (OECD and European Union) that requires multinational companies to provide data for each country of operation, revealing the extent and nature of operations in each jurisdiction and providing tax authorities (and potentially the wider public) with a risk assessment tool. The session discusses the uses of this data and limitations to these uses, then presents analysis based on available data. So far, the European Capital Requirements Directive makes this data available for banks.</p>	Professor Richard Murphy, Alex Cobham
1230-1330	Lunch Break	

1330-1430	<p>Session 10. 'The Future of Tax'</p> <p>This plenary session invites participants to engage in a discussion of the material covered and how to empower regulators further. COFFERS intervenes in the trajectory of regulatory change to ensure that tax payers adapt in a way that is both efficient in economic terms and progressive in social terms. We discuss trajectory and opportunity structure.</p>	<p>Professor Richard Murphy, Professor Thomas Rixen, Professor Leonard Seabrooke</p>
1430-1500	Coffee Break	
1500-1520	Wrap Up Session	<p>Professor Brigitte Unger and Associate Professor Duncan Wigan</p>