

## Conference

### “Double Taxation and Federal Systems”

Zurich, 22 – 24 July, 2010

#### A. Object and Concept

Research on the history of international taxation is far from being popular. Most tax experts, even academic scholars, focus on contemporary issue of tax law while historians as well as sociologists seem to have difficulties in finding access to a sophisticated branch of law, full of technicalities and complexity. However, it is of high interest to trace back the developments of rules and concepts of international taxation, its protagonists and institutions; and to reveal influences and interactions between them. It helps in understanding of present international rules and their evolution. Likewise, it can improve transnational coordination of taxing rights in the future. Moreover, international tax law, as embedded into a specific historical context, is a prominent example for early international coordination of administrative action as well as the emerging of rule-making through transnational networks which, in turn, may set standards for other branches of law and policy.

It is against this background that a working group of tax scholars and legal historians (the Arbeitskreis Steuergeschichte, including Prof. Dr. Hanno Kube, Prof. Dr. Ekkehart Reimer, Prof. Dr. Marc Spoehrer, Prof. Dr. Andreas Thier, and Prof. Dr. Christian Waldhoff), jointly with the Institute of Austrian and International Tax Law and the Vienna University of Economics and Business (Prof. Dr. Michael Lang) is organizing a conference on Double Taxation and Federal Systems in Zurich, Switzerland.

Based on a preceding large-scale conference on the evolution and diffusion of double taxation conventions (DTCs) in Rust/Austria in summer 2008, the upcoming Zurich symposium will focus on the smoothing of tax rules and the avoidance of frictions and disparities in condensed agglomerations, most notably within federations, leagues of states, commonwealth systems or global colonial empires. Their tax regimes are particularly challenged by the need to avoid discriminations, restrictions, and disparities arising from an un-coordinated accumulation of two or more conflicting tax systems. Unlike in the case of DTCs, however, not all players are placed on equal footing. Inter-state, intra-federal or colonial tax systems are rather characterized by a vertically segmented multi-level government. Jurisdiction to prescribe might deviate from jurisdiction to enforce which, again, is by no means necessarily connected to the assignment of tax revenue. Eventually, the assignment of tax revenue might be overruled by, or overlaid with, compensatory payments between the different public budgets.

In detail, the conference aims at analyzing different types of state action (exercise of public authority of the higher level of government, with or without cooperation and/or veto rights of the lower level; model codes; mutual recognition of rules), the institutional framework, procedures available to the states/regions/colonies/municipalities, and typical results of cross-border coordination (e.g., pacification through the use of traditional rules). Here, both the allocation of authority as well as practicalities of the factual implementation of rules deserve our attention. Moreover, any interaction between the coordination of decentralized taxing rights on the one hand and clearing schemes or compensatory payments between different public bodies need to be taken into account, as all of them have a considerable impact on the relevant actors.

In addition, the conference identifies any interaction between interregional and international rules on the avoidance of double taxation (as well as double non taxation and other disparities) in cross-border situations. Likewise, mutual inspirations and transfers of legal ideas can occur between two (or more) federal systems of similar structures (both on the level of interregional and international tax rules). Lastly, transnational and supranational sets of rules (e.g., the OECD Tax Model Convention on the Avoidance of Double Taxation) receive inspiration from federal or regional tax integration.

All of these topics shall be dealt with both from a country and a cross-country perspective. We expect significant differences between colonial structures, confederations, and true federations. Specific advantages and dysfunctionalities shall be identified.

These law-based analyses shall be framed against the background of paramount issues and theoretical concepts. Thus, an interdisciplinary perspective is urgently required. E.g., economic preconditions for, and consequences of, the rise of cross-border trade and services in agglomerated or integrated areas ought to be identified. Tax rules might serve as examples for the appearance of multilateral, transnational and/or supranational regimes also in other branches of law and politics. In so doing, we aim at evaluating the reliability of the notion of "legal transplant". Particular attention is paid to the evolution and impact of cultures of knowledge and expertise in skilled bureaucracies.

Taken these issues into account, the interdisciplinary composition of both topics and speakers is essential for the success of the conference. Our invitation addresses jurists as well as historians and social scientists. In addition to a mainly quality-based approach, it would be of particular interest to receive papers and contributions which shed a light to the evolution of international taxation within agglomerated areas from a quantitative perspective.

## B. Proceedings and Timetable

### I. Topics Covered

#### 1. To be covered by country reports:

- types of policy and administrative actions; institutional framework; procedures for the coordination of decentralized taxing authorities, also vis-à-vis the taxpayer
- interdependencies and interactions between the coordination of decentralized taxing rights and cross-border clearing or compensatory payments between public bodies
- interactions between intra-regional rules within an integrated area and public international tax rules applicable to the respective integrated area
- mutual influence between two or more areas of regional integration, both with respect to their intra-regional tax rules, their international tax rules, and their schemes for clearing and compensatory payments between constituent public bodies

#### 2. Cross-cutting analysis:

- Economic preconditions for the evolution of intra-regional and international tax rules within integrated areas (an empirical perspective)
- a transnational view
- cultures of knowledge and expertise in skilled bureaucracies

## II. Conference Preparation and Design

The conference is designed as a round-table workshop. Each topic is introduced by a 20-30 minutes presentation. Sufficient time is dedicated to plenary discussion.

All contributions and proceedings shall be published in a cumulative post-conference book.

## C. Organization

Under the leadership of Professor Dr. Andreas Thier - Zurich, the conference is being organized by a working group of tax scholars and legal historians (the Arbeitskreis Steuergeschichte, including Prof. Dr. Hanno Kube - Mainz, Prof. Dr. Ekkehart Reimer - Heidelberg, Prof. Dr. Marc Spoehrer - Berlin, and Prof. Dr. Christian Waldhoff - Bonn), jointly with Prof. Dr. Michael Lang - Vienna University of Economics and Business, Institute of Austrian and International Tax Law.

The conference will take place from July 22 to 23, 2010 on the premises of the University of Zurich, Switzerland. Further information will be distributed via email or published at the homepage of the working group ([www.steuergeschichte.de](http://www.steuergeschichte.de)).