

HOW SOURCE AND RESIDENCE HAVE DEVELOPED. RETHINKING THE PRINCIPLES OF INTERNATIONAL INCOME TAXATION



UNIVERSITÀ DEGLI STUDI DI BERGAMO
Dipartimento di Giurisprudenza



UNIVERSITÄT
HEIDELBERG
ZUKUNFT
SEIT 1386

11 MAY 2018

University of Bergamo, Department of Law
Humanistic Campus, Piazzale Sant'Agostino 1, Bergamo (Aula 1)

09.00 INTRODUCTORY PRESENTATION:

Sovereignty and Territory: a *Chronicle of a Death Foretold* of two classic Categories of constitutional Law in the Season of transnational Law?
(*ORESTE POLLICINO, BOCCONI UNIVERSITY*)

09.30 MORNING SESSION: THE INTERNATIONAL DIMENSION

The Reasons for residence-based Taxation in a globalized World
(*WERNER HASLEHNER, UNIVERSITY OF LUXEMBOURG*)

The Reasons for source-based Taxation in a globalized World.
But which is the Source State?
(*EKKEHART REIMER, HEIDELBERG UNIVERSITY*)

The overarching Principle of international Taxation in the XXI Century: Tax Cooperation.
Origins, Evolution and current Role
(*MARCO BARASSI, UNIVERSITY OF BERGAMO*)

Round Table

Marco Greggi (University of Ferrara) / Carlo Garbarino (Bocconi University) / Eric Kemmeren (Tilburg University) / Paolo Ludovici (Ludovici Piccone & Partners) / David Rosenbloom (NYU) / Raffaele Russo (Ministry of Finance)

14.00 AFTERNOON SESSION: THE EU DIMENSION

The Compatibility of territoriality-based Taxation with the Internal Market
(*HANNO KUBE, HEIDELBERG UNIVERSITY*)

The (revolutionary) Proposal for the CC(C)TB formulary Apportionment
(*GIANLUIGI BIZIOLI, UNIVERSITY OF BERGAMO*)

Round Table

Heribert Anzinger (University of Ulm) / Alfredo Garcia Prats (University of Valencia) / Georg Kofler (University of Linz) / Claudio Sacchetto (University of Turin) / Edoardo Traversa (Catholic University of Louvain-la-Neuve) / Frans Vanistendael (KU Leuven)