



UNIVERSITÀ DEGLI STUDI DI BERGAMO  
Dipartimento di Giurisprudenza



UNIVERSITÄT  
HEIDELBERG  
ZUKUNFT  
SEIT 1386

## **Second Meeting of the Italian-German Tax Justification Study Group**

financed by the University of Bergamo  
and its Excellence Initiatives Program

**Friday, 26 May 2017**

University of Bergamo, Department of Law  
Via dei Caniana 2 – 24127 Bergamo  
Room 16

10.15 Welcome and Opening  
(Gianluigi Bizioli, Hanno Kube and Ekkehart Reimer)

### **The Constitutional Renaissance. From Weimar to the Enactment of the Present Constitutions**

10.30 The new paradigm: Constitutional duties, a philosophical  
introduction  
(Matteo Cavalleri, Andreas Thier)

11.30 The general features of the Constitutions  
(Barbara Pezzini, Robert Stendel)

12.15 Discussion

12.45 Lunch Break

14.30 The fundamentals of and limits to taxation  
(Marco Barassi, Hanno Kube)

15.15 Dimensions and different standards for tax equality  
(Gianluigi Bizioli, Ekkehart Reimer)

16.15 The allocation of taxing rights between the central, regional  
and local governments  
(Gianluigi Bizioli, Hanno Kube)

17.00 Discussion

17.30 End of the Workshop