



Lisbon International and European Tax Law Seminars 2021



Scientific Coordination:

Ana Paula Dourado (University of Lisbon)

Rita de la Feria (University of Leeds)

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| <p>January 14th, 2021
14:30 – 15:30
(GMT)</p> | <p><i>Power and limits of soft law in shaping emerging economies' anti-tax avoidance policies</i>
Frederik Heitmüller (Leiden University)
Discussant: Pedro Schoueri (Instituto Brasileiro de Direito Tributário)</p> |
| <p>February 11th,
2021
14:30 – 15:30
(GMT)</p> | <p><i>Harmonization of Anti-Abuse Provisions "Through the Back Door"? The Impact of the ATAD's GAAR on the Member States' DTCs</i>
Stefanie Geringer (University of Vienna)
Discussant: Martha Caziero (Vienna University of Economics and Business)</p> |
| <p>March 11th, 2021
14:30 – 15:30
(GMT)</p> | <p><i>Taxation of outer space income resulting from air transport or employment activities: is the OECD Model Convention an appropriate tool?</i>
Gaëtan Zeyen (UCLouvain)
Discussant: Gianluca Mazzoni (University of Michigan)</p> |
| <p>April 15th, 2021
14:30 – 15:30
(GMT)</p> | <p><i>Towards an expanded version of the benefit principle in international taxation</i>
Vasiliki Koukouloti (Queen Mary, London)
Discussant: Elisa Veikkola (Tampere University)</p> |
| <p>May 13th, 2021</p> | <p><i>Inter-nation Equity Revisited</i></p> |



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- 14:30 – 15:30
(GMT) Ivan Ozai (McGill University)
Discussant: Natalia Pushkareva (University of Urbino)
- September 9th,
2021 *The Case for a 'Fixed Base': A Remote Concept in a World Working Remotely*
Giorgio Beretta (LIUC University)
14:30 – 15:30
(GMT) Discussant: Filipe de Vasconcelos Fernandes (University of Lisbon)
- October 7th, 2021 *Substantive scope or income taxes covered by tax treaties*
14:30 – 15:30
(GMT) Adriana Sánchez Castro (University of Florida)
Discussant: Jan Winterhalter (Leipzig University) and Nupur Jalan
- November 11th,
2021 To be or not B(2B)? The question is about the (sub)digital P(F)E
Stoycho Dulevski (University of National and World Economy, Bulgaria)
14:30 – 15:30
(GMT) Discussant: Daniele Canè (University of Milan)
- December 9th,
2021 *All those bits might not be gold: tax policy challenges when adopting a digital euro*
Luisa Scarcella (University of Antwerp)
14:30 – 15:30
(GMT) Discussant: Daniel Paiva Gomes (FGV, Sao Paulo)

Administrative coordination:

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