



PhD Global Tax Symposium

19 - 20 September 2022

Online & McGill University, Montreal, Canada

Contact may.hensmith@mcgill.ca to register and obtain link

Monday, September 19th 2022

8:30: AM	Welcome Remarks
9:00 AM	Ibrahim Usman (University of Jos, Nigeria) <i>Legal and Institutional Framework of Property Taxation in Nigeria</i>
9:30 AM	Luisa Wallossek (LMU Munich, Germany) <i>Optional (Non-)Filing and Effective Taxation</i>
10:00: AM	Break
10:10: AM	Sara Jespersen (Copenhagen Business School, Denmark) <i>How Responsible Corporate Tax Compliance is Constructed – the Role of CSR</i>
10:40: AM	Fabrizio Pascucci (UCLouvain, Belgium) <i>Is Full Taxation the Optimal Approach to Tackle International Tax Avoidance?</i>
11:10: AM	Break
11:20: AM	Manon François (Paris School of Economics - Paris 1 University, France) <i>The Complexity of Multinational Enterprises and Tax Avoidance</i>
11:50: AM	Heydon Wardell-Burrus (Oxford University, U.K) <i>MNE Strategic Responses to the GloBE Rules</i>
12:20: PM	Lunch
1:20: PM	Nikolai Milogolov (Erasmus School of Law-Rotterdam, Netherlands) <i>Is Tagging the 'Minimum Tax Price' on Investment Hub Jurisdiction Well-Balanced?</i>
1:50: PM	Christian Anguita Oyarzún (Maastricht University, Netherlands) <i>International Tax Avoidance</i>
2:20: PM	Pablo Garriga (Brown University, U.S.A) <i>Firms as Tax Collectors</i>
2:50: PM	Break
3:00: PM	Tyler Ditmore (University of North Carolina, U.S.A) <i>Essays on the Intersection of Domestic Politics and the International Tax Regime</i>
3:30: PM	Hedvig Lärka (University of Gothenburg, Sweden) <i>Neither National nor International: on Corporate Income Taxation as Social Form</i>
4:00: PM	End of Day 1
7:00 PM	Dinner for PhD Presenters in Montreal



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9:00: AM	Paloma Garcia Cordoba (Pompeu Fabra University, Spain) <i>Tax Law and International Investment Agreements: Towards a New Way of Resolving International Tax Disputes?</i>
9:30: AM	Angelina Papulova (Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria) <i>Model Legislation for Cooperative Compliance Validated by Reference to Specific Jurisdiction</i>
10:00: AM	Break
10:10: AM	Joshua Pownall (University of Barcelona, Spain) <i>Controversial issues of the Spanish Digital Services Tax: Does the Spanish Digital Services Tax infringe the Double Tax Conventions ratified by Spain?</i>
10:40: AM	Juliana Cubillos González (Leiden University, Netherlands) <i>Decision-making in the Implementation of the BEPS 4 Minimum Standards</i>
11:10: AM	Break
11:20: AM	Adeyemi Aladesawe (University of South Africa, Nigeria) <i>The Role of Double Taxation Agreements in Preventing Treaty Abuse: a Critical Analysis of Nigeria Tax Treaty With South Africa</i>
11:50: AM	Simrata Nand (Bond University, Australia) <i>An Analysis of the Impacts of COVID-19 on Transfer Pricing and Australian Advance Pricing Arrangements</i>
12:20: PM	Lunch
1:20: PM	Tim van Brederode (Leiden University, Netherlands) <i>The European Union and Harmonizing Corporate Taxation: a Case Study on the Global Minimum Taxation to Understand the Principle of Subsidiarity, EU Corporate Tax Policymaking and Tax Integration</i>
1:50: PM	Rachna Matabudul (London School of Economics, U.K) <i>Tax Treaty Dispute Resolution: Lessons from the Law of the Sea</i>
2:20: PM	Break
2:50: PM	Luiza Leite de Queiroz (Vrije Universiteit Amsterdam, Netherlands) <i>What Normativity for Inter-nation Equity? Human Rights as Compass and Sustainable Development Goals as the Lingua Franca in Transnational Tax Justice</i>
3:00: PM	Meret Cajacob (University of Basel, Switzerland) <i>Understanding the Blurred Line between Tax Avoidance and Tax Planning</i>
3:30: PM	Final Remarks - End