

TAX REFORMS: EXPERIENCES AND PERSPECTIVES

JUNE 20, 2014 FROM 9:00 TO 18:30

FACULTY OF ECONOMICS AND BUSINESS ZAGREB, J. F. KENNEDY SQ. 6, ZAGREB

<http://www.ijf.hr/eng/conferences/tax-reforms-experiences-and-perspectives/808/>

PROGRAM

8:30–9:00	REGISTRATION
	INTRODUCTION AND WELCOME
9:00–9:30	JURICA PAVIČIĆ, <i>Faculty of Economics and Business Zagreb</i> HERI BEZIĆ, <i>Faculty of Economics Rijeka</i> KATARINA OTT, <i>Institute of Public Finance</i>
	JOINT SESSION 1: INVITED LECTURES
9:30–11:00	GAËTAN J. A. NICODÈME, <i>Head of the “Economic analysis, evaluation & impact assessment support” Unit–European Commission, General Directorate for Taxation and Customs Union</i> Tax reforms in EU Member States, a European semester perspective SIJBREN CNOSSEN, <i>Maastricht University and Erasmus University, Rotterdam</i> The long arm of EU VAT, exemplified by the Dutch experience MICHAEL KEEN, <i>IMF, Washington</i> Tax gaps and efficient tax administration
11:00–11:30	Break
	PARALLEL SESSIONS 1
11:30–13:15	SESSION 1A: Administration, compliance, evasion, avoidance SESSION 1B: Tax reform: country experiences and expert opinion survey
13:15–14:15	Lunch
	PARALLEL SESSIONS 2
14:15–16:00	SESSION 2A: Equity SESSION 2B: Macroeconomic aspects
16:00–16:30	Break
16:30–17:30	SESSION 3: CONSUMPTION TAXES AND TAX STRUCTURE
17:45–18:30	JOINT SESSION 2: CONCLUSIONS

PROGRAM COMMITTEE

HOLLY SUTHERLAND, *EUROMOD and Institute for Social and Economic Research University of Essex, Colchester*

DUBRAVKO MIHALJEK, *Bank for International Settlements, Basel*

TINE STANOVNIK, *Faculty of Economics, Ljubljana*

SIJBREN CNOSSEN, *Maastricht University and Erasmus University, Rotterdam*

PETER LAMBERT, *University of Oregon, Eugene*

MICHAEL KEEN, *IMF, Washington*

IVICA URBAN, *Institute of Public Finance, Zagreb*

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SESSIONS

SESSION 1A – ADMINISTRATION, COMPLIANCE, EVASION, AVOIDANCE

(MODERATOR: TINE STANOVNIK, *FACULTY OF ECONOMICS LJUBLJANA*)

Time to stop avoiding the tax avoidance issue in Croatia? A proposal based on recent developments in the European Union	Stjepan Gadžo, <i>University of Rijeka, Faculty of Law</i> Irena Klemenčić, <i>Institute of Public Finance</i>
Evasion of social security contributions: the example of Croatia and Bosnia and Herzegovina	Sabina Hodžić, <i>University of Rijeka, Faculty of Tourism and Hospitality Management</i> Lejla Lazović-Pita, <i>School of Economics and Business – Sarajevo</i>
Legislative proposal for controlled foreign companies regime in Poland from an international perspective	Magdalena Małgorzata Hybka, <i>Poznan University of Economics, Department of Public Finance</i>
Can the efficiency of the Croatian tax authorities be improved?	Vjekoslav Bratić, <i>Institute of Public Finance</i> Mihaela Bronić, <i>Institute of Public Finance</i>
Relationship between tax administration and taxpayers: quo vadis, Croatia?	Tereza Rogić Lugarić, <i>University of Zagreb, Faculty of Law</i>

SESSION 1B – TAX REFORM: COUNTRY EXPERIENCES AND EXPERT OPINION SURVEY

(MODERATOR: MICHAEL KEEN, *IMF, WASHINGTON*)

Tax Reform in Serbia: experiences and perspectives	Birger Nerré, <i>GIZ Public Finance Reform – Serbia</i> Aleksandar Dragojlović, <i>GIZ Public Finance Reform – Serbia</i> Saša Randjelović, <i>University of Belgrade, Faculty of Economics</i> Marina Djenić, <i>University Singidunum, Faculty of Economics, Finance and Administration</i>
Tax reforms: experiences and perspectives – the case of the Republic of Macedonia	Vesna Pendovska, <i>University “SS Cyril and Methodius”, Faculty of Law “Iustinianus Primus”</i> Elena Neshovska, <i>University “SS Cyril and Methodius”, Faculty of Law “Iustinianus Primus”</i>
Perspectives of tax reforms in Croatia: expert opinion survey	Helena Blažić, <i>University of Rijeka, Faculty of Economics</i> Hrvoje Šimović, <i>University of Zagreb, Faculty of Economics and Business</i> Ana Štambuk, <i>University of Rijeka, Faculty of Economics</i>
Slovenian experiences and lessons from tax reforms	Maja Klun, <i>University of Ljubljana, Faculty of Administration</i>

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SESSION 2A – EQUITY

(MODERATOR: IVICA URBAN, *INSTITUTE OF PUBLIC FINANCE, ZAGREB*)

Income, personal income tax and transition: case of Bosnia and Herzegovina	Lejla Lazović-Pita, <i>School of Economics and Business – Sarajevo</i>
Reform of labour taxes in Latvia	Ilmārs Šņucins, <i>Ministry of Finance of Latvia</i> Ieva Kodoliņa-Miglāne, <i>Ministry of Finance of Latvia</i>
In pursuit of tax progressivity: lessons from VAT rate structure adjustment in Poland	Artur Swistak, <i>Warsaw School of Economics</i> Sebastian Wawrzak, <i>Warsaw School of Economics</i> Agnieszka Alińska, <i>Warsaw School of Economics</i>
Personal income tax reforms and tax progressivity in Slovenia, 1991-2012	Tine Stanovnik, <i>University of Ljubljana, Faculty of Economics</i> Miroslav Verbič, <i>University of Ljubljana, Faculty of Economics</i>

SESSION 2B – MACROECONOMIC ASPECTS

(MODERATOR: ROBERT SONORA, *FORT LEWIS COLLEGE, DURANGO, COLORADO*)

The effectiveness of tax measures during the crisis in Croatia	Ana Grdović Gnip, <i>Juraj Dobrila University of Pula, Faculty of Economics and Tourism</i> Dr. Mijo Mirković
Tax policy in times of limited fiscal space: the case of Poland	Artur Swistak, <i>Warsaw School of Economics</i> Sebastian Wawrzak, <i>Warsaw School of Economics</i> Agnieszka Alińska, <i>Warsaw School of Economics</i>
The role of tax policy in the fiscal recovery of the European Union	Nika Šimurina, <i>University of Zagreb, Faculty of Economics and Business</i> Marko Primorac, <i>University of Zagreb, Faculty of Economics and Business</i>
Tax Reform in Australia: The minerals resource rent tax	Diane Kraal, <i>Monash University, Department of Business Law and Taxation</i>

SESSION 3 – CONSUMPTION TAXES AND TAX STRUCTURE

(MODERATOR: SIJBREN CNOSSEN, *MAASTRICHT UNIVERSITY AND ERASMUS UNIVERSITY, ROTTERDAM*)

Shifting from labour to consumption taxes – the impact on tax revenue volatility	Tomasz Jędrzejowicz, <i>Economic Institute, Narodowy Bank Polski</i> Kamila Sławińska, <i>Warsaw School of Economics</i>
Excise duties in Poland after accession to the European Union – changes, impact on revenue and prospects for the future	Olga Palczewska, <i>Poznan University of Economics, Department of Public Finance</i>
Evolution of tax systems in euro area crisis countries and former transition economies that are now members of the European Union	Dean Žugčić, <i>University of Zagreb, Faculty of Economics and Business</i>

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