

OCTOBER 13, 2020 “Laying the groundwork”

TaxCOOP Morning - Taxation in Times of Crisis

9:00 - 10:00

TAXATION IN TIMES OF CRISIS: HISTORY'S LESSONS

What are the major economic and fiscal ideologies that shaped tax policies over the past century? Great thinkers explain certain lessons arising from previous crises and express themselves on the relevance of these ideas in the context of the COVID19. In addition, they share their vision of the future regarding tax policy.

MARIANA MAZZUCATO – Economist, author of *Entrepreneurial State* and *The Value of Everything*

VITO TANZI – Economist, Tanzi Effect

ARTHUR LAFFER – Economist, Laffer's Curve

10:15 - 11:15

TAXATION IN TIMES OF CRISIS: SUPPORTING THE ECONOMY AND SMES

The pandemic has had major consequences for small and medium-sized businesses that are at the core of the economy. This session provides an opportunity to discuss the challenges ahead and the opportunities offered by tax policy in support of SMEs that respond to the needs of entrepreneurs.

GENEVIÈVE MOTTARD – President, CEO and Secretary, *Ordre des CPA du Québec*

EMILIO B. IMBRIGLIO – President and CEO, Raymond Chabot Grant Thornton

NICOLAS DUVERNOIS – Entrepreneur and founder, Pur Vodka

VERONIQUE WILLEMS – Secretary General of SMEUnited

PERRIN BEATTY – President and CEO, Canadian Chamber of Commerce

Moderator:

RICHARD RUBIN – Journalist at the *Wall Street Journal*

Debate - The Super Rich

11:30 - 13:00

CONTRIBUTION OF THE SUPER RICH: VOLUNTARY OR REQUIRED

Wealth tax: Is it required? Effective? Efficient?

Opening remarks:

MARIE-CHRISTINE ESCLASSAN – Cofounder of the *Revue française de finances publiques* and Professor at the *Sorbonne Law School*

DAN MITCHELL – Economist, Founder and Chairman of the Board of the Center for Freedom and Prosperity

VERONIQUE DE RUGY – Economist, senior fellow at the Mercatus Center

ERICA PAYNE – President and founder of the Patriotic Millionaires and founder of the Agenda Project

MORRIS PEARL – Chair of the Board of the Patriotic Millionaires

Jury:

LOUISE OTIS – President of the Administrative Tribunal of the OECD and of the OIF Appeal Tribunal, cofounder of TaxCOOP.

JAY ROSENGARD – Lecturer in Public Policy at the *Harvard Kennedy School*



Brainstorming - Taxation for the Future

13:30 - 13:45

PRESENTATION OF THE 35 LEADERS OF THE FUTURE

GENEVIÈVE MOTTARD – President, CEO and Secretary, *Ordre des CPA du Québec*

DIANE LEBOUTHILLIER – Canada's Minister of National Revenue

13:45 - 15:00

TAXATION AND THE SOCIETY OF THE FUTURE, EMBRACING AI AND ROBOTS

Two international leaders lay the groundwork for a discussion on artificial intelligence, robots and taxation. Young leaders and experts will then discuss how to maintain the efficiency and fairness of tax systems in an economy based on these technologies.

YOSHUA BENGIO – Expert in artificial intelligence (AI) and pioneer in deep learning; Professor in the department of computer science and operational research, *Université de Montréal*; Co-recipient of the 2018 ACM A.M. Turing Award

XAVIER OBERSON – Tax lawyer and professor at the *Université de Genève*

Moderator:

RENÉ VÉZINA – Radio and TV columnist and writer

Participants:

JOHAN BARROS – Accountancy Europe

KRISTOFFER BERG – University of Oslo

JAVIER GARCIA-BERNARDO – Tax Justice Network, Université d'Amsterdam

LAURE-ALICE BOUVIER – Avocate/Lawyer Barreau de Paris

DENISE CELENTANO – Université de Montréal, Centre for Research on Ethics

LUCAS DE LIMA CARVALHO – EBANX, Chroniqueur/Columnist Tax Notes International, Université São Paulo

CHRISTINA DIMITROPOULOU – Vienna University of Economics and Business (WU)

CHUKS OKORIEKWE – LeLaw (Barristers & Solicitors), Lagos, Nigeria

SARAH PERRET – Économiste OCDE Centre de Politique et d'Administration /Economist OECD Centre for Tax Policy and Administration

VANESSA VAN DEN BOOGAARD – International Centre for Tax and Development

15:30 - 15:45

GOVERNANCE, LEGAL FRAMEWORK AND TAX JURISDICTIONS

STEVE BOSSÉ – Vice-President, Finance and Taxation at the Caisse de Dépôt et Placement du Québec

BRIGITTE ALEPIN – Tax expert, author, professor at the Université du Québec en Outaouais (UQO), cofounder of TaxCOOP.



15:45 - 16:45

TAX HAVENS : SCAPEGOATS?

Young leaders and experts discuss the objectives, usefulness and effectiveness of such a list, namely for corporations, institutional investors and governments.

Moderator:

HARVEY CASHORE – investigative reporter and producer, The Fifth Estate

Participants:

CHIDOZIE CHUKWUDUMOGU – University of Auckland

RASMUS CORLIN CHRISTENSEN – Copenhagen Business School, International Centre for Tax and

MAY HEN-SMITH – Université de Cambridge, taxtaxtax.tax

CLARA MARTINEZ-TOLEDANO – Paris School of Economics - World Inequality Lab

LUCKYSTAR MIYANDAZI – Oxford University

CHUKS OKORIEKWE – LeLaw (Barristers & Solicitors), Lagos, Nigeria

MIROSLAV PALANSKY – Tax Justice Network, Charles University (Prague)

QUENTIN PARRINELLO – Oxfam France.

NATALIA PUSHKAREVA – Université de Urbino

DIEGO QUINONES – Quiñones Cruz Abogados

SAILA STAUSHOLM – Copenhagen Business School

JOY WARUGURU NDUBAI – WU Institute for Austrian and International Law, WU Vienna University

Citizen's evening - Tax Justice and Wealth Gaps

17:00 - 18:00

FELLOWSHIP COCKTAIL

LYNE LATULIPPE – Tax expert, Professor at *Université de Sherbrooke* and principal researcher at the *Chaire de recherche en fiscalité et en finances publiques* (CFFP), cofounder of TaxCOOP

EXPERT PANEL: TAX JUSTICE IN TIMES OF CRISIS

After a brief presentation of the structure of tax regimes and the impact of crisis, representatives of NGOs and civil society groups working to improve tax justice will discuss tax fairness, justice and transparency, and the importance of maintaining emphasis on these values in times of crisis.

Moderator:

PETER DIETSCH – Professor, Department of Philosophy, *Université de Montréal*

Foreword

LUC GODBOUT - Professor, *Université de Sherbrooke*, holder of the Research Chair in Taxation and Public Finance

WILLIAM ROSS – Coordinator, *Échec aux paradis fiscaux*

Panelists

HUGUETTE LABELLE – Former Chair of the board of Transparency International

TOBY SANGER – Executive Director of Canadians for Tax Fairness

ALEX COBHAM – Chief Executive of the Tax Justice Network

KATIA MAIA – Executive Director of Oxfam Brazil

MORRIS PEARL – Chair of the Board of Patriotic Millionaires

18:00 - 19:00

CITIZEN DISCUSSION: TAX JUSTICE IN TIMES OF CRISIS

Participants are invited to share, live or in advance, their vision of tax justice.



OCTOBER 14, 2020 “Laying the groundwork”

TaxCOOP Morning - Administering Tax in the 21st Century

9:00 - 10:00

TAX ADMINISTRATION IN THE COVID ERA

CANADA REVENUE AGENCY

Moderator:

TED GALLIVAN – Assistant Commissioner, International, Large Business and Investigations Branch, Canada Revenue Agency

10:10 - 13:00

TAX ADMINISTRATION FOR THE 21ST CENTURY

REVENU QUÉBEC

Opening remarks

with Quebec's Finance Minister, **ERIC GIRARD** and **CARL GAUTHIER**, PDG Revenu Québec

10:15 - 11:45

VISIONS FOR THE FUTURE: ADMINISTERING TAXES IN THE 21ST CENTURY

Experts from around the globe, including from several tax administrations, present their vision on the major current and emerging trends that tax administrations must face. Many topics are discussed including the digitization of the economy, the facilitation of services provided to the population, voluntary tax compliance and international cooperation, in addition to presenting how tax administrations can be leaders in innovation.

JEAN-MARC NIEL - Secretary General, CREDAF and AIST, Director of Public Finance, International Relations Delegation, France

PHILIPPE JACQUIJ – General Administrator, SPF Finances, Tax, Belgique

TED GALLIVAN – Assistant Commissioner, International, Large Business and Investigations Branch, Canada Revenue Agency

DIDIER LEEMANS – Managing Director, SPF Finances, Tax, Belgique

DAVID REGAN - Global Lead, Revenue Industry, Global Accenture, Ireland

IMAN DESCHÂTRE – Director of Tax, Taxamo

KATHARINA GANGL – Senior researcher at the Institute for Advanced Studies in Vienna (IHS), Competence Center Insight Austria

FRANCIS NADEAU – President of Hydralab, Canada

12:00 - 13:00

EMERGING TECHNOLOGIES AND TAX ADMINISTRATIONS: EXPERT DISCUSSION

Discussion on the impact of emerging technologies, such as artificial intelligence and blockchains, on taxation and tax administration practices.

JEFFREY OWENS – Director at the WU Global Tax Policy Center (Institute for Austrian and International Tax Law), Vienna University of Economics and Business, Austria

EMMANUELLE DEGLAIRE – Associate Professor in law at EDHEC Business School, France.

Moderator:

KARINA LEHOUX – Professional Facilitator

Brainstorming - Developing Countries

13:30 - 13:45

OPENING STATEMENT

MICHAEL LENNARD – Chief of the International Tax Cooperation Section in the Financing for Development Office of the United Nations



13:45 - 15:00

AFRICA AND A FAIR SHARE OF TAX: MEETING AROUND THE CONSTITUTION

The constitutions of 36 countries, including several African countries, contain provisions creating an obligation for everyone to pay their fair share of taxes. How could these provisions be used to ensure that all taxpayers everywhere contribute fairly? Representatives from 10 African countries discuss this.

Foreword

ALEXANDER EZENAGU – Assistant Professor in the College of Law at Hamad Bin Khalifa University (HBKU), Qatar.

BRIGITTE ALEPIN – Tax expert, author, professor at the Université du Québec en Outaouais (UQO), cofounder of TaxCOOP.

Algeria:

BACHIR YELLES CHAOUCHE – Constitutionalist and Professor of tax law at the *Université d'Oran*

Cameroun:

ÉMILE BITOUNGUI – Director tax & legal, KPMG Cameroon and former chief tax inspector

Gabon:

STEVE MARIAN ALILI – Business lawyer, tax officer and central tax inspector

Morocco:

ABDELHAFID IRBAIYNE – CFO, Leader of Digital Transformation, ORACLE NetSuite Implementation, SAP FiCo functional

Mauritania:

ALIOU SALL – Lawyer, professor at the University of Nouakchott

chad:

NODJITAN BETI KOLOSSOUM – Lawyer, Senior tax lawyer, General Manager of LexAfric

Tunisia:

INÈS MENCHAOUI – Professor of tax law at the University of Tunis

Organization for the Harmonization of Business Law in Africa (OHADA) of which 17 countries are members:

EMMANUEL DARANKOUM – OHADA Permanent Secretary

Moderator:

FÉLIX ZOGNING NGUIMEYA – Associate Professor, Department of Accounting Sciences, Université du Québec en Outaouais



15:30 - 16:45

REFORMING INTERNATIONAL TAXATION: PARTICIPATION AND COLLABORATION

Developing countries are disproportionately impacted by international tax competition and profit shifting. A group of experts discuss the issues and concerns specific to these countries and their participation and collaboration in international tax reform.

ANNET WANYANA OGUTTU – Author and Professor of tax law at the Department of Taxation and the African Tax Institute, Faculty of Economics and Management Sciences, University of Pretoria, South Africa

MARY BAINE – Director: Tax Programmes at the African Tax Administration Forum

Moderator:

MARTIN HEARSON – Research Fellow at the Institute of Development Studies, and International Tax Programme Lead for the International Centre for Tax and Development (ICTD)

Participants:

RASMUS CORLIN CHRISTENSEN – Copenhagen Business School; International Centre for Tax and Development

JAVIER GARCIA-BERNARDO – Tax Justice Network; University of Amsterdam

VIDUSHI GUPTA – London School of Economics

CHRISTINA DIMITROPOULOU – Vienna University of Economics and Business (WU).

TARCISIO DINIZ MAGALHAES – University of Antwerp, McGill University Faculty of Law.

LUCKYSTAR MIYANDAZI – Oxford University

LEOPOLDO PARADA – University of Leeds

NATALIA PUSHKAREVA – University of Urbino

DIEGO QUINONES – Quiñones Cruz Abogados

ALEXANDRA READHEAD – International Institute for Sustainable Development.

IRMA MOSQUERA VALDERRAMA – Leiden University

JOY WARUGURU NDUBAI – WU Institute for Austrian and International Law, WU Vienna University

Citizen's evening - Towards a Fiscally Responsible Society

17:00 - 18:00

FELLOWSHIP COCKTAIL

EXPERT PANEL : ETHICS, INCLUSIVENESS AND OTHER ISSUES

How to improve and maintain tax ethics through concrete actions? How can we ensure that tax regimes are fair for all in their foundation and in their application? Experts present their vision and experience.

Introduction:

DIANE LEBOUTHILLIER – Minister of National Revenue, Canada

PHILIPPE VAN PARIJS – Philosopher, Professor at the Université catholique de Louvain (UCL), Belgium and holder of the Hoover Chair in Economic and Social Ethics

NINA OLSON – Executive Director of the Center for Taxpayer Rights, Former director of the Office of the Taxpayer Advocate (US)

RICHARD MURPHY – Professor of Practice, City University, London, Founder of the Tax Justice Network and Director of Tax Research UK

ÅSA GUNNARSSON – Professor at the Department of Law of Umeå University, Sweden

Moderator:

TAMY EMMA PEPIN – Founder of the Centre multidisciplinaire ORB and CEO of *Un peu plus loin inc.*

18:00 - 19:00

CITIZEN DISCUSSION: TOWARDS A FISCALLY RESPONSIBLE SOCIETY

Participants are invited to share, live or in advance, their visions of a fair and tax responsible society.

20:00 - 21:00

FAST AND DANGEROUS: A RACE TO THE BOTTOM
WORLD PREMIERE (FRENCH VERSION) - DOCUMENTARY
ICI RDI - LES GRANDS REPORTAGES



OCTOBER 15, 2020 “Betting on cooperation”

TaxCOOP Morning - Tax Cooperation

9:00 - 10:30

MULTILATERALISM OR UNILATERALISM: HOW SHOULD COUNTRIES TAX INTERNATIONAL TAXPAYERS?

The perspective of major international organizations on the work needed to reform international taxation, followed by a panel of experts discussing the progress of certain proposals and the balance between multilateral and unilateral approaches.

International Organisations Representatives

PASCAL SAINT-AMANS – Director of the OECD Center for Tax Policy and Administration

VITOR GASPAR – Director of the Fiscal Affairs Department of the International Monetary Fund.

NAVID HANIF – Director of Financing for Sustainable Development Office at the UN Department of Economic and Social Affairs

MARCELLO ESTEVÃO – Global Director of the World Bank Group’s Macroeconomics, Trade and Investment Global Practice (MTI)

Expert panel

BRIAN J. ARNOLD – Emeritus Professor of Tax Law and Senior Advisor, Canadian Tax Foundation.

LISELOTT KANA – Head of International Taxation, Servicio de Impuestos, Finance Ministry of Chile

CARMEL PETERS – Policy Manager at Inland Revenue, New Zealand

Moderator:

ANJANA HAINES – Managing editor, International Tax Review

10:45 - 11:00

WHO IS IN THE DRIVER’S SEAT? GOVERNMENTS OR MULTINATIONALS?

What is the latitude of governments to adopt tax policies for multinationals?

ANASTASIA NESVETAILOVA – Professor of International Political Economy at the Department of International Politics at City University, London

RONEN PALAN – Economist and Professor of International Political Economy at the Department of International Politics at City University, London

11:00 - 11:15

SPECIAL INTERVIEW

BRUNO LE MAIRE - Finance Minister France

11:15 - 12:00

FAST AND DANGEROUS: A RACE TO THE BOTTOM DOCUMENTARY (ENGLISH ONLY)

12:00 - 12:45

THE RACE TO THE BOTTOM: THE CURRENT SITUATION

Experts discuss excerpts from the documentary film *Fast and Dangerous: A Race to the Bottom* to highlight the evolution of international taxation and the state of the tax competition and cooperation.

KIMBERLY CLAUSING – Thormund Miller and Walter Mintz Professor of Economics at Reed College

JOY WARUGURU NDUBAI – WU Institute for Austrian and International Law, WUVienna University

HAROLD CROOKS – Director and Author, *The Price We Pay*, Surviving Progress, Corporation

Moderator:

BRIGITTE ALEPIN – Director of the movie *Fast and Dangerous: A Race to the Bottom*, tax expert, author, professor of accounting at the Université du Québec en Outaouais (UQO), cofounder of TaxCOOP.



Brainstorming - Green Taxation

13:00 - 13:15

PRESENTATION OF THE WINNERS OF THE GO GREEN CONTEST

13:15 - 14:30

TOWARDS A GREEN INTERNATIONAL TAX REFORM

The current global climate crisis represents an unprecedented challenge for our society. A group of experts discuss the opportunity of including environmental and sustainable development objectives in the international tax system, and suggest avenues for doing so.

CORINNE LEPAGE – Former French Environment Minister, Doctor of Law

BLANCA MORENO-DODSON – Manager of the Center for Mediterranean Integration, World Bank

Moderator:

TATIANA FALCAO - Fellow at University of Münster

Participants:

CONSTANZE ADOLF – The Brussels Binder

ELENA BELLETTI – Financing for Sustainable Development Office - United Nations

JACQUELINE COTRELL – Green Budget Germany

TARCISIO DINIZ MAGALHAES – University of Antwerp; McGill University Faculty of Law.

ANTOINE GENEST-GRÉGOIRE – Université Carleton

YVETTE LIND – Copenhagen Business School

JANET MILNE – Vermont Law School

JOE STANLEY-SMITH – Bloomberg Tax

MIROSLAV PALANSKY – Tax Justice Network; Charles University (Prague)

MARTA VILLAR – CEU San Pablo University

14:30 - 15:45

TOWARDS A GREEN ECONOMIC RECOVERY

The economic crisis resulting from the COVID19 pandemic is having an unprecedented impact on worldwide public finances, in addition to slowing down the efforts of states to pursue initiatives towards sustainable development. A panel of experts discuss how tax policy can support a green economic recovery.

PAUL LANOIE – Commissioner of Sustainable Development within the Office of the Auditor General

HIMANSHU SHARMA – UN Environment Programme

Moderator:

TATIANA FALCAO - Fellow at University of Münster

Participants:

ELENA BELLETTI – Financing for Sustainable Development Office - United Nations

ALI BENRAYANE – CAP Développement durable

GRANT ERVIN – Pittsburgh

ANTOINE GENEST-GRÉGOIRE – Carleton University

QUENTIN PARRINELLO – Oxfam France

YVETTE LIND – Copenhagen Business School

SANTIAGO LORENZO – Climate Action Network International; GGKP

JANET MILNE – Vermont Law School

POLA SCHNEEMELCHER – Institut Jacques Delors

ALAN TASMIN – National Board of Revenue, Gouvernement du Bangladesh

VANESSA VAN DEN BOOGAARD – International Centre for Tax and Development

MARTA VILLAR – CEU San Pablo University



19:30 - 20:00

PANEL OF EXPERTS : COOPERATION AND TAX COMPETITION

The risk of a tax race to the bottom, especially for the most mobile taxpayers, has not been taken into account in the context of globalization. Leading actors discuss the impact of this tax competition for all countries and the necessary cooperation needed to limit its harmful effects.

PASCAL SAINT-AMANS – Director of the OECD Center for Tax Policy and Administration

GABRIEL ZUCMAN – Author and Associate Professor of Economics at UC Berkeley

BRIGITTE ALEPIN – Tax expert, author, professor at the Université du Québec en Outaouais (UQO), cofounder of TaxCOOP.

OCTOBER 16, 2020 - Matinée: Spécial Québec (In French only)

9:00 - 9:05

OPENING SPEECH

9:05 - 9:15

QUEBEC LEADERSHIP IN TAXATION

TaxCOOP2020 – World Tax Summit and Québec leadership in tax matters: government, research, action

BRIGITTE ALEPIN – Tax expert, author, professor at the *Université du Québec en Outaouais* (UQO), cofounder of TaxCOOP.

LYNE LATULIPPE – Tax expert, Professor at *Université de Sherbrooke* and principal researcher at the *Chaire de recherche en fiscalité et en finances publiques* (CFFP), co-founder of TaxCOOP

LOUISE OTIS – President of the Administrative Tribunal of the OECD and of the OIF Appeal Tribunal, cofounder of TaxCOOP.

9:15 - 9:30

STATUS REPORT ON THE SITUATION OF PUBLIC FINANCES IN QUÉBEC

Findings and follow-up to the symposium on public finances in Québec: The current economic conditions, recovery, balanced budget and debt: a necessary clarification.

LUC GODBOUT – Professor and holder of the *Chaire de recherche en fiscalité et en finances publiques* (CFFP), *Université de Sherbrooke*

9:30 - 10:15

INTERNATIONAL TAXATION: FROM A QUÉBEC PERSPECTIVE

Québec's reaction to the challenges associated with the globalization of markets and digitalization of the economy: tax havens, the "Netflix tax" and digital giants.

RAYMOND BERNIER – Chairman of the Committee on Public Finance from 2014 to 2018: *Le phénomène du recours aux paradis fiscaux : observations, conclusions et recommandations*

KHASHAYAR HAGHGOUYAN – Professor of Tax Law at the Faculty of Law, University Laval

ARIANE HUNTER-MEUNIER – Lawyer at Davies Ward Phillips & Vineberg

Moderator:

DIANE BÉRARD – Columnist and journalist, *Les Affaires*

10:30 - 11:15

TAXATION AND BUSINESS

Perspective of the business leaders and representatives.

DOMINIC BELLEY – Lawyer, Partner and Leader of the Tax Group in Canada, Norton Rose Fulbright LLP

PETER SIMONS – CEO Simons

Moderator:

JEAN-PHILIPPE SHOIRY – Head of Strategy and Operations at Republik

11:15 - 12:00

TAXATION, ECONOMIC RECOVERY AND GREEN TAX POLICY

Québec leadership in times of crisis and serving the ecological transition. Discussions on eco-taxation and other economic instruments available to stimulate investment and innovation.

PIERRE-OLIVIER PINEAU – Professor in the Department of Decision Sciences at HEC Montréal and holder of the Chair in Energy Sector Management

CATHERINE BÉRUBÉ – Vice President, Sustainability, Investor Relations and Public Affairs, Cycle Capital Management

PHILIPPE DUNSKY – President *Dunsky Energy Consulting*

Moderator:

JEAN-PHILIPPE SHOIRY – Head of Strategy and Operations at Republik

12:00 - 12:20

INEQUALITIES AND CRISIS: WHAT ROLE FOR TAX POLICY

What is the picture of inequality in Québec and what can tax policy do about it?

NICOLAS ZORN – Executive Director of the *Observatoire québécois des inégalités*

ANNICK PROVENCHER – Associate Professor in tax law at the Faculty of Law, *Université de Montréal*

12:20 - 12:30

CONCLUDING REMARKS
