



Conference on **PRESUMPTIVE INCOME TAXATION**

JUNE 15, 2018

SCHOOL OF LAW

Ph.D. Program in Law

Conference Venue

U6 Building, Second floor

Room "Sala lauree"

University of Milano-Bicocca

Piazza dell'Ateneo Nuovo 1

20126 Milan, Italy

The Italian Ministry of Education funded a research project entitled "Estimated Tax Assessments and Presumptive Taxation: A Comparative Analysis," to be coordinated by Nicola Sartori from the University of Milano-Bicocca as a Principal Investigator. The goal is to evaluate the need for reforming the Italian tax system in this respect, by verifying whether there are different presumptive assessment methodologies (or presumptive income tax regimes) in other countries that could be adopted to better address tax evasion in Italy.

Scientific Committee:

Reuven Avi-Yonah, Gianluigi Bizioli, Alberto Gaffuri, Pasquale Pistone, Alessandro Santoro, Nicola Sartori and Fadi Shaheen

PROGRAM

9.30-10.00 Registration and breakfast

10.00-10.30 WELCOME ADDRESSES

Loredana Garlati, Director, School of Law (Università di Milano-Bicocca);

Maurizio Arcari, Coordinator, Ph.D. program in law (Università di Milano-Bicocca);

Marcella Caradonna, Presidente del Consiglio dell'Ordine dottori commercialisti ed esperti contabili di Milano.

10.30-13.00 SESSION I

ESTIMATED (OR INDIRECT) INCOME TAX ASSESSMENTS

Chair: **Gianluigi Bizioli** (Università di Bergamo)

Panelists:

Aitor Navarro Ibarrola (Universidad Carlos III de Madrid)

The Spanish tax system;

Marilyne Sadowsky (Université Paris 1 Panthéon-Sorbonne)

The French tax system;

Nicola Sartori (Università di Milano-Bicocca)

The Italian tax system;

Daniel Blum (Wirtschafts Universität Wien)

The Austrian and German tax systems;

Nir Fishbien (University of Michigan)

The Israeli tax system;

Tianlong Lawrence Hu (Renmin University of China)

The Chinese tax system.

13.00-14.00 Light lunch

14.00-15.30 SESSION II

BUSINESS SECTOR STUDIES AND TAHSHIV

Chair: **Carlo Garbarino** (Università Bocconi di Milano)

Panelists:

Alessandro Santoro (Università di Milano-Bicocca)

From business sector studies to reliability indicators;

Tamir Shanan (The College of Management Academic Studies)

The Tahshiv practice;

Giampaolo Arachi and **Valeria Bucci** (Università del Salento)

The economics of presumptive tax assessments.

15.30-17.00 SESSION III

INTERNATIONAL ASPECTS OF PRESUMPTIVE TAXATION

Chair: **Pasquale Pistone** (IBFD; Wirtschafts Universität Wien; Università di Salerno)

Panelists:

Reuven Avi-Yonah (University of Michigan)

Formulary apportionment and transfer pricing;

Fadi Shaheen (Rutgers University)

Presumptive taxation and tax treaties;

Marco Greggi (Università di Ferrara)

Presumptive taxation and EU principles.

CONCLUSIONS