

The Future of Tax Bases and the Administration of Taxes  
Conference in Porvoo/Borgå, Finland  
(Haikko, manor-conference-spa)  
June 1<sup>st</sup> – 2<sup>nd</sup> 2017

Thursday 1<sup>st</sup> June

**Overview to the conference theme**

- 9:00 – 9:10 Opening of the conference and introduction to the theme: the chairman of NTRC  
Prof. **Teresa Simon-Almendal**, Stockholm University, Sweden
- 9:10 – 9:50 Key Note speaker Prof. **Daniel Shaviro**: "Tax Reform: Ryan's Plan and what else?"
- 9:50 – 10:10 Comment: \*Niku Määttä, ETLA, Finland
- 10:10 – 10:25 General discussion
- 10:25 – 10:40 *Coffee break*

**Taxation of Natural Resources**

- 10:40 – 11:20 Prof. **Thorolfur Mathiasson**, University of Iceland: "Resource Rent Taxation and Fiscal Rule"
- 11:20 – 12:00 Prof. **Diderik Lund**, University of Oslo, Norway
- 12:00 – 12:15 General discussion
- 12:15 – 13:00 *Lunch*

**Taxes vs. User Charges**

- 13:00 – 13:40 Doctoral Candidate **Katarina Fast Lappalainen**, Stockholm University, Sweden:  
"Taxes and Charges in Swedish Constitutional Law"
- 13:40 – 14:20 Research director **Tuomas Kosonen**, Finland: "Car Tax and Tax Evasion"
- 14:20 – 14:35 General discussion
- 14:35 – 14:50 *Coffee break*

**Sharing Economy – How to Tax?**

- 14:50 – 15:30 Dr. **Mårten Blix**, Research Institute of Industrial Economics, Sweden:  
"Digitalization and taxes"
- 15:30 – 16:10 Prof. **Tommy Staahl Gabrielsen**, University of Bergen, Norway
- 16:10 – 16:25 General discussion

## Evening program, Thursday 1<sup>st</sup> June

17:30 – 20:00 *Guided Tour to Old Porvoo*

20:30 *Conference dinner at Haikko-manor*

## Friday 2<sup>nd</sup> June

9:00 – 9:10 Associate prof. \*Axel Hilling, Lund University, Sweden: Nordic Tax Research Council's Article Prize

9:10 – 9:50 Prof. **Ulf Linderfalk**, Lund University, Sweden: “When the international lawyers get to be heard – the story of tax treaty interpretation as told in Sweden”

### **The Future of Tax Administration**

9:50 – 10:30 Blockchain Technologies and Taxation, \*Prof. Jeffrey Owens, WU Global Tax Policy Center, Austria

10:30 – 11:10 Analyst **Ville Viitasaari**, Finnish Tax Administration, Finland

11:10 – 11:25 General discussion

11:25 – 11:40 *Coffee Break*

### **The Dominant Tax Base Fading: From Labor Intensive Economy to Capital Intensive**

11:40 – 12:20 Director **Marianna Jonasdóttir**, Iceland

12:20 – 13:00 Research director **Kari Hämäläinen**, VATI, Finland: “Universal Basic Income – a Pilot Project in Finland”

13:00 – 13:20 General discussion and closing of the conference

13:20 – 14:20 *Lunch*