

# WHAT SHALL WE DO WITH COMPANY TAX?

Day 1 - Monday 24 July 2017

BARTON THEATRE, LEVEL 1, CRAWFORD SCHOOL

TTPI, Crawford School of Public Policy, ANU

<b>8.45am – Conference opening, coffee available</b>		
<b>Session 1</b>	<b>The Future of Company tax: New frontiers, trends and Australian consequences</b>	
9am	<b>Welcome</b>	Chair Professor John Hewson, opening words
9.15am	<b>Keynote: Michael Devereux</b> What should the company tax look like and why is it the Destination Based Cash Flow Tax? <b>Q&amp;A</b>	
<b>Session 2</b>	<b>What is in store for company tax reform and what are the likely effects?</b> Chair: Miranda Stewart	
10.15am	Dhammika Dharmapala	International spillovers from proposed US tax reforms
10.45am	Na Li	Trump's tax reform plan: A Chinese perspective
11.15am	Morning tea (foyer)	
<b>Session 2 Cont.</b>	<b>What is in store, what likely effects? Cont.</b> Chair: Miranda Stewart	
11.45am	Graeme Davis, Aust Treasury	Potential implications for Australia from some suggested US corporate tax changes
12.15pm	<b>Panel response and discussion:</b> Chair: Miranda Stewart <i>*Speakers; Grant Wardell Johnson (KPMG); Greg Smith (CGC)</i>	
1pm	Lunch (1 hour) (foyer)	
<b>Session 3</b>	<b>Understanding the Australian company tax</b> Chair: Greg Smith	
2pm	John Taylor	Australian company tax in historical and global context: Snapshots of History
2.30pm	John McLaren and Rhys Cormick	Dividend imputation: A critical review of the future of the system
3pm	Brett Freudenberg	Looking through and looking forward: Should Australia introduce a tax flow-through company?
3.30pm	Afternoon coffee (foyer)	
<b>Session 4</b>	<b>International Tax Planning and the Company Tax</b> Chair: Melissa Ogier	
4pm	Ranjana Gupta	Intellectual Property Tax Planning Strategies of Multinationals and the Impact of the BEPS Project
4.30pm	Gareth Myles	Tax Treaties and the International Allocation of Production: The Welfare Consequences of Location Decisions and Strategic Tax Setting
<b>DAY 1 CLOSE AT 5PM</b>		
<b>DRINKS &amp; DINNER</b>	<b>University House, the Scarth Room</b> <b>7pm drinks; 7.30pm dinner</b>	

## WHAT SHALL WE DO WITH COMPANY TAX?

Day 2 - Tuesday 25 July 2017

BARTON THEATRE, LEVEL 1, CRAWFORD SCHOOL

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<b>8.45am – Conference opening, coffee available</b>		
<b>Session 5</b>	<b>The Spectrum of Company Tax Reform Options</b> Chair: Mathias Sinning	
9.15am	David Ingles and Miranda Stewart	Australia's company tax: What are the Options for Fiscally Sustainable Reform?
9.45am	Chris Murphy	Modelling company tax reform options
10.30am	Morning tea	
<b>Session 6</b>	<b>The Effects of Company Tax on Different Types of Businesses</b> Chair: Mathias Sinning	
11am	Sebastian Wende and Chung Tran	Firm heterogeneity and capital taxation
11.30am	Sacchidananda Mukherjee and R. Kavita Rao	Corporate tax incentives in India: Efficient and Fair?
12pm	John Freebairn	A comparison of lower corporate taxation of small versus large businesses
12.30pm	Lunch (foyer) (1 hour)	
<b>Session 7</b>	<b>The company tax and international tax</b> Chair: Brett Freudenberg	
1.30pm	Estelle Li and Alfred Tran	The Australian Dividend Imputation System and Corporate Tax Avoidance
2pm	Richard Vann and Ray Rees	International tax post-BEPS: Is the corporate tax really all that bad?
2.30pm	Afternoon tea	
<b>Session 8</b>	<b>Do we need the company tax?</b> Chair: Miranda Stewart	
3pm	Yariv Brauner	Should Corporations Be Taxpayers?
3.30pm	Graeme Cooper	The Unconvincing Case for a 25% Company Tax Rate
4pm	<b>Closing Panel response and discussion:</b> Chair: Miranda Stewart <i>Jim Minifie, Grattan Institute; Michael Devereux; Dhammika Dharmapala; Speakers</i>	
<b>5pm</b>	<b>Close of conference</b>	