

Taxation and trust: Taxation, inequality and trust

The University Center Sint-Ignatius Antwerp and the Antwerp Tax Academy (ATA) of the University of Antwerp organized on **6 May 2015** lecture by Professor Eric Kirchler and Professor Allison Christians.

The lecture was held in English and served as the opening session for the academic workshop.

Programme:

17:30 – 18:00 Welcome

Prof. dr. Luc Braeckmans, UCSIA, academic director a.i.

18:05 **Introduction**

Prof. dr. Willem Lemmens, professor, Department of Philosophy, University of Antwerp and ATA

18:15 **The Spirit of the Law: Cooperation versus Aggressive Tax avoidance**

Prof. Eric Kirchler, Vice Dean of the Faculty of Psychology and Professor of Economic Psychology, University of Vienna

Professor Kirchler studies the psychology and economic behavior of citizens, work and organizations. In this lecture, he pays particular attention to aggressive tax planning and profit shifting, to government regulation and to the way in which the quality of the interaction between taxpayers and the tax authorities determines whether forced or voluntary compliance with tax obligations. Professor Kirchler argues that the climate between the two determines the behavior of taxpayers.

18:45 **Who's Got the Power to Tax Corporations? And Why Aren't They Using It?**

Prof. dr. Allison Christians, Senior Lecturer of the H. Heward Stikeman Chair of Tax Law at McGill University, Montreal

When the most visible and profitable multinational companies pay only a fraction of taxes on a global level, is this a problem and if so, who should solve this problem? In this lecture, Professor Christians focuses on the question of who is harmed by the under-valuation of multinationals, how they are harmed and who bears responsibility for this status quo in a globally connected world.

19:15 Questions

19:45 End