



TEL AVIV UNIVERSITY
Buchmann Faculty of Law
Cegla Center for Interdisciplinary
Research of the Law



MONASH University
Business and Economics
Taxation Law and Policy Research Institute

International Conference

Comparative Tax Law and Culture

June 9-11, 2009

Monash University Prato Centre
Prato, Italy

Organizers: Tsilly Dagan, Rick Krever,
Assaf Likhovski, Yoram Margalioth

The Conference's Website:

<http://www.law.tau.ac.il/Eng/tax>

Registration:

[http://ecommerce.buseco.monash.edu.au/
product.asp?PID=112&CID=12&c=81039](http://ecommerce.buseco.monash.edu.au/product.asp?PID=112&CID=12&c=81039)

**Administrative Organization
at the Prato Center:**

Sasha Perugini

Email: Sasha.Perugini@adm.monash.edu.au



Monday, June 8, 2009

17:00-19:00

Arnold Bloch Leibler reception

[Terrace of the Prato Center]

Tuesday, June 9, 2009

I. Taxation in Asia

09:00–10:15

From Mumbai to Shanghai, With a Side Trip to Hong Kong: China, India, and The Future of Progressive Taxation in an Asian-Led World

Michael Livingston, Rutgers University School of Law

Commentator: **Jinyan Li**

10:15–11:30

The General Anti-Avoidance Rule (GAAR) in Canada and China: A Cross-Cultural Inquiry of Tax Transplants

Jinyan Li, Osgoode Hall Law School, York University

Commentator: **Carlo Garbarino**

11:30–11:45 COFFEE BREAK

11:45–13:00

Taxation in a “Socialist Market Economy”: How Globalisation and Modernisation are Causing a Fundamental Shift in the Fiscal Relationship between China’s Central Government and the Provincial Governments

Li Jin, Jinan University & **Rick Krever**, Monash University Faculty of Business and Economics

Commentator: **Neil Brooks**

13:00–14:30 LUNCH

II. Comparative Tax Politics and Tax Reforms

14:30–15:45

Comparative Taxation and Legal Theory: A Model of the Structure and Evolution of Tax Systems

Carlo Garbarino, Bocconi University Law Department

Commentator: **Kathryn James**

15:45–16:00 COFFEE BREAK

16:00–17:15

Transplanting British Income Tax Law to Mandatory Palestine

Assaf Likhovski, Tel Aviv University Faculty of Law

Commentator: **Michael Livingston**

Wednesday, June 10, 2009

09:00–10:15

The Public Control of Corporate Power: Revisiting the Origins of the 1909 U.S. Corporate Tax From a Comparative Perspective

Ajay Mehrotra, Indiana University School of Law

Commentator: **Adam Chodorow**

10:15–11:30

Comparative Perspectives on the Value Add – Four Decades of Value Added Tax Reform in Australia, Canada and the United States

Kathryn James, Monash University Faculty of Law

Commentator: **Rick Krever**

11:30–11:45 COFFEE BREAK

11:45–13:00

The Taxation of Wealth Transfers in Comparative Perspective

David G. Duff, University of British Columbia Faculty of Law

Commentator: **Marjorie Kornhauser**

13:00–14:30 LUNCH

14:30–15:45

Tax Ratios, Tax Mixes, and Tax Reforms: Convergence and Persistence

Neil Brooks, Osgoode Hall Law School, York University

Commentator: **Sagit Leviner**

15:45–16:00 COFFEE BREAK

III. Comparative Notions of Income, Expenses and the Family

16:00–17:15

Wedded to the Joint Return: Culture and the Persistence of the Marital Unit in the American Income Tax

Marjorie E. Kornhauser, Arizona State University College of Law

Commentator: **Ajay Mehrotra**

19:00–21:00 DINNER

[Il Baghino, Via Dell' Accademia 9]

Thursday, June 11, 2009

09:00–10:15

The Social Norm of Tipping, its Correlation with Inequality and with Differences in Tax Treatment across Countries

Yoram Margalioth, Tel Aviv University Faculty of Law

Commentator: **Tsilly Dagan**

10:15–10:30 COFFEE BREAK

10:30–11:45

Ordinary People Necessary Choices: A Comparative Study of Childcare Expenses

Tsilly Dagan, Bar Ilan University Faculty of Law

Commentator: **David G. Duff**

11:45–12:30

Concluding Remarks

12:30–14:00 LUNCH

All sessions will take place at the Monash University Prato Center, Prato, Italy, Sala Veneziana