



INTERNATIONAL TAX POLICY FORUM/AEI SEMINAR

Competition versus Cooperation in Global Tax Policy

Tuesday, December 9, 2003, 8:50 a.m.–3:15 p.m.

Wohlstetter Conference Center, Twelfth Floor, AEI

1150 Seventeenth Street, N.W., Washington, D.C. 20036

With increasing integration of world economies, international tax competition has taken greater importance in the formation of domestic and international policy. This conference will evaluate the evidence regarding international tax competition and the implications for taxpayers and governments. Panelists will consider the latest developments in tax rate-setting among nations, particularly the extent to which governments may have shifted their reliance on different types of taxes in response to competitive international pressures. New evidence on the responsiveness of foreign direct investment to international tax rate differences will be reviewed. Recent multilateral tax initiatives, including those adopted by the European Union and others advanced by the Organization for Economic Cooperation and Development, will be discussed in the light of this evidence and analysis.

8:30 a.m. Registration and continental breakfast

8:50 Opening remarks: JOHN SAMUELS, General Electric

9:00 **International Tax Competition: What Are the Issues?**

Panelists: BARBARA ANGUS, U.S. Treasury Department
R. GLENN HUBBARD, AEI and Columbia University
MICHAEL KEEN, International Monetary Fund

Moderator: JAMES HINES, University of Michigan

10:00 **What Has Been the Tax Competition Experience of the Last Twenty Years?**

Speaker: RACHEL GRIFFITH, Institute for Fiscal Studies and
University College, London

10:30 Commentary: ERIC M. ENGEN, AEI

11:00 Break

11:15 **How Do Taxpayers Respond to Competitive Tax Policies? Would Things Look Different in the Absence of Tax Competition?**

Panelists: ROSANNE ALTSHULER, Rutgers University
HARRY GRUBERT, U.S. Treasury Department

11:45 Commentary: MIHIR DESAI, Harvard University

12:15 p.m. Luncheon

Keynote address: Rep. BILL THOMAS (R-Cal.) (invited)

- 1:15 **Coordinating Corporation Taxes in the European Union**
 Speaker: SIJBREN CNOSSEN, Erasmus University
- 2:00 **Appropriate Responses to International Tax Competition**
 Panelists: AUSTAN GOOLSBEE, University of Chicago
 JOSEPH GUTTENTAG, former senior adviser, U.S. Treasury
 Department
 DAN MITCHELL, Heritage Foundation
 STEPHEN SHAY, Ropes & Gray
- Moderator:* MICHAEL GRAETZ, Yale Law School
- 3:15 Adjournment

I will attend the tax policy seminar on Tuesday, December 9.

Name: _____
Title: _____
Affiliation: _____
Address: _____
City/State/Zip: _____
Telephone: _____ Fax: _____
E-mail: _____

Please check if this is a new address.

Please register online at www.aei.org/events, or by faxing this form to 202.862.7171.

For inquiries unrelated to registration, please contact Gordon Gray at 202.862.4873 or ggray@aei.org.

For media inquiries, please contact Veronique Rodman at 202.862.4871 or vrodman@aei.org.