

Oslo Fiscal Studies

Workshop of Inheritance and Wealth

8-9 March 2013

Preliminary Programme

Friday March 8.

9:15 - 9:30 **Opening**

Vidar Christiansen

9:30 - 10:30 **Optimal taxation of wealth transfers: Current approaches and outstanding challenges**

ROBIN BOADWAY, Queen's University

10:30 - 11:15 **Why do not people avoid paying wealth and inheritance taxes?**

HENRY OHLSSON, Uppsala University

11:15 - 11:30 **Coffee break**

11:30 - 12:15 **Do transfer taxes reduce intergenerational transfers?**

TULLIO JAPPELLI, University of Naples Federico

12:15 - 13:00 **Bequest taxation and investment in human capital**

PANU POUTVAARA, University of Munich

13:00 - 14:00 **Lunch**

14:00 - 14:45 **Optimum labor and bequest taxation in the steady state**

JOHANN K. BRUNNER and Susanne Pech, Johannes Kepler

Universität

14:45 - 15:50 **Inheritance as a disincentive to work**

ERLEND BØ, Elin Halvorsen and Thor Olav Thoresen, Statistics

Norway

15:30 - 15:45 **Break**

15:45 - 16:30 **Taxing more (large) family bequests: why, when, where?**

LUC ARONDEL and André Masson

16:30 - 17:15 **Alleged tax competition: The mysterious death of bequest taxes in Switzerland**

MARIUS BRÜLHART and Raphaël Parchet, University of Lausanne

19:00 **Dinner**

Saturday March 9.

9:30-10:15 **How harmful is the the wealth tax?**

ERIK FJÆRLI, Statistics Norway

10:15-11:00 **Smart enough to evade? On the incidence of a wealth tax.**

DAVID SEIM, Stockholm University

11:00-11.15 **Coffee break**

11:15-12:00 **The Wealth Tax, Economic Growth and Entrepreneurship**

ÅSA HANSSON, Lund

University

12:00-13:00 **Lunch**

13:00-13:45 **Wealth taxation on corporate assets – a Norwegian case study**

GJERMUND GRIMSBY, Menon Business Economics