

Workshop No. 1 - Theory: Are tax incentives for philanthropy justified?

25.11.2020 / 1pm – 3pm (CET)

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	Presentations	Affiliation	Field	Title	Country
1.	Prof. Emanuela CEVA	Université de Genève	Political Science and International Relations	“Institutional Short-Circuits: When Should Philanthropy be Incentivised?”	CH
2.	Prof. Nicolas DUVOUX	Université Paris 8	Sociology	“Philanthropy, Class and Tax in France”	FR
Comments by Prof. Pamala WIEPKING (Vrije Universiteit Amsterdam, NL) and discussion					
3.	Prof. Brigitte ALEPIN	Université du Québec en Outaouais	Law	“The tax regime for private charitable foundations in Canada: a hole in public finances and a threat to democracy”	CAN (Québec)
4.	Dr. Christoph DEGEN/ Francois GEINOZ Presentation made by Dr. David Grieder	ProFonds	Law/ Economics	“Importance of and Requirements for Tax Exemption for Non-Profit Organisations and Deductibility of Donations in Switzerland”	CH
5.	Prof. Calum M. CARMICHAEL	Carleton University	Political Science/Economics	“Charitable ends by political means? A comparative study of how this is or is not permitted”	CAN (Ottawa)
Comments by Prof. Robert E. ATKINSON (Florida State University, USA) and discussion					
6.	Prof. Ann O’CONNELL	University of Melbourne	Law	“Is it really a Charity? Membership-based entities as charities”	AU (Melbourne)
7.	Prof. Ian MURRAY	The University of Western Australia	Law	“The Donor Control/ Public Benefit Balance Underlying Philanthropic Tax Concessions”	AU (Perth)
Comments by Dr. Alastair THOMAS (OECD, FR) and discussion					
Moderators: Prof. Henry PETER Dr. Giedre LIDEIKYTE HUBER					