



Seventh International Roundtable on Taxation and Tax Policy

Conference Room, Center for Strategic Dialogue (Building 2, Fifth Floor)
July 24, 2023

8:30 - 9:00 Reception

9:00 – 9:10 **Opening Remarks**

Moshe Gelbard, Rector, Netanya College

Session I Business Taxation

9:10 – 10:20 Chair: Noam Noked, Chinese University of Hong Kong

Mirit Eyal-Cohen, University of Alabama

Taxing Artificial Inventiveness

Israel Klein, Ariel University

The Corporate Tax Paradox

Session II Enactment, Assessment, and Adjudication

10:30 – 12:15 Chair: Tamir Shanan, College of Management

David Elkins, Netanya College

Rules, Standards, and the Value of Certainty in Tax Law

Orli Oren-Kolbinger, Sapir College

Should Tax Judges Think About the Economy?

Limor Riza, Ono College

Tax Reassessment: A Critical-Empirical Study (co-authored with Yehuda

Adar)

12:15 - 13:45 Lunch

Session III Taxing Cryptocurrencies

13:45 – 14:55 Chair: **Mirit Eyal-Cohen**, University of Alabama

Noam Noked, Chinese University of Hong Kong

Tax Transparency for Crypto Assets

Tamir Shanan, College of Management

Developing a Novel Conceptual Tax Regulatory Framework for Crypto

tokens (co-authored with Doron Narotzki and Lior Zaks)

Session IV International Taxation

15:05 – 16:50 Chair: **Moran Harari**, Center for Tax Justice

Anat Alon-Beck, Case Western University

Blood Listings

Assaf Harpaz, Drexel University

International Tax Reform: Who Gets a Seat at the Table?

Fadi Shaheen, Rutgers University

Thought Experiments on Statute-Theory Interactions (co-authored with H.

David Rosenbloom)

16:50 – 17:00 Closing Remarks

Hadara Bar-Mor, Dean, Netanya College School of Law

Organized by: David Elkins, Netanya College School of Law