

9 Nov: Osaka Keizai University: seminar for master students

Prof. Shiba had invited me to give a lecture on Fiscal partnership and inheritance tax in the Netherlands to the master students of Osaka Keizai University (Osaka University of Economics). I explained the topic using examples from my own family. Prof. Shiba had expected a maximum of 10 students, but because prof. Koga had also taken their students to my lecture, we were 30 people.



Prof Koga kindly provided me with a reprint of the translation he made of the paper I wrote in relation to my 2014 visit to Japan “Fairness and taxation in a globalized world”. This translation was published in two parts in Osaka Keidai Ronshu, a journal edited by Osaka University of economics Institute, Vol.66, no. 4 of November 2015 and in Vol.67, no.1 of May 2016.

The master students are mostly older students who already have a career and now do a master in order to further their career. As opposed to the situation in the Netherlands, it is not so common in Japan to follow a master especially not directly after finishing a bachelor. It is also quite expensive in Japan to do a master. I gave the

lecture in a branch of the University which is conveniently located in the Osaka Stock Exchange.



As most students came directly from their work, prof. Shiba had kindly provided for pizza for the students, which meant we started the seminar in a very friendly atmosphere. Furthermore, one student had translated my slides in Japanese, thus enabling the other students to follow my lecture more easily. Prof. Shiba

provided for short summaries in Japanese during my lecture. Two students had prepared very interesting questions on my lecture, which enabled me to explore the subject further in relation to our general anti avoidance rule.