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Ault Honored at Tax Symposium

9/13/00--A symposium on Globalization and the Taxation of Foreign Investment was recently held in Munich in honor of BCLS Professor Hugh Ault, in appreciation of his contributions in the field of international taxation.

The symposium, sponsored by Bayerische Landesbank, Oppenhoff & Radler, Siemens AG, Tax Analysts, and OECD Fiscal Affairs Division, was held September 2, 2000. It brought together a panel of ten tax and economic experts and examined the advantages and disadvantages of five major topics in international taxation: residence versus source for business income; exemption versus tax credit; deferral versus accrual taxation; cross-border portfolio income--withholding versus exchange of information; and unrestricted tax competition.

"Hugh Ault has contributed significantly to the explosion in international tax studies and programs that have been introduced over the past 15 years," wrote NYU School of Law Professor Paul McDaniel in the August 21, 2000 issue of Tax Notes International. "[He] has been a great teacher at Boston College Law School, a valued colleague and a loyal and treasured friend."

Nearly 100 tax and fiscal experts from around the world attended the symposium. Dr. Albert J. Radler and Professor Sven-Olof Lodin moderated the event. A full transcript, along with an interview with Ault, will appear in the next edition of Tax Notes International.