

WORKSHOP ON THE ECONOMICS OF TAXATION

May 31ST 2023

8.30 am – 8.50 am: Registration

8.50 am - 9 am: Welcome Address

9.00 am – 11.00 am:

Offshore Wealth (Giulia Aliprandi)

Room 2019

Daniel Weishaar: Homes Incorporated: Offshore Ownership of Real Estate in the U.K.
Discussant: Dario Tortarolo

Clara Martínez-Toledano: Tax Evasion and the “Swiss Cheese” Regulation
Discussant: Ségal Le Guern Gerry

Dario Tortarolo: Revealing 21% of GDP in Hidden Assets: Evidence from Argentina’s Tax Amnesties
Discussant: Daniel Weishaar

Compliance (Kane Borders)

Room 2017

Alejandro Zentner: Where Do My Tax Dollars Go? Tax Morale Effects of Perceived Government Spending
Discussant: Ida Kankaanranta

Ida Kankaanranta: Tax Market Deregulation: Effects on Prices, Demand and Tax Evasion
Discussant: Javier Feinmann

Javier Feinmann: Payments Under the Table: Evidence from Brazil
Discussant: Alejandro Zentner

11.00 am - 11.30 am: Coffee-Break

11.30 am - 1.30 pm:

Audits (Luca Salvadori)

Room 2019

Chiara Lacava: Refining Public Policies with Machine Learning: The Case of Tax Auditing
Discussant: Matteo Paradisi

Matteo Paradisi: Audit Disclosure and Tax Compliance
Discussant: Annika Nivala

Annika Nivala: Risk-Based Tax Audits and Firm Performance
Discussant: Chiara Lacava

Labor and Mobility (Amedeo Piolatto)

Room 2017

Dirk Foremny: Wealth Tax Mobility and Tax Coordination
Discussant: Giuseppe Ippedico

Sophie Cottet: Saliency Effects of a French Reduction in Labor Costs
Discussant: Dirk Foremny

Giuseppe Ippedico: Can Tax Incentives Bring Brains Back? Returnees Tax Schemes and High-Skilled Migration in Italy
Discussant: Sophie Cottet

1.30 pm – 2.30 pm: Lunch

2.30 pm - 4.30 pm:

Profit Shifting Regulation (Sofía Balladares)
Room 2019

Sabine Laudage Teles: Do They Bite? Transfer Price Documentation Rules and Multinational Firm Behavior - Evidence from France
Discussant: Arjan Lejour

Julie Bjørkheim: Transfer Pricing Strictness and the Demand for Tax Advisors
Discussant: Sabine Laudage Teles

Arjan Lejour: International Taxation and Bilateral Royalty Flows
Discussant: Sébastien Laffitte

Firm Tax Evasion (Dario Serrano-Puente)
Room 2017

Pablo Garriga: Firms as Tax Collectors
Discussant: David Leite

David Leite: The Firm as Tax Shelter: Using Business Resources for Final Consumption
Discussant: Miguel Almunia

Miguel Almunia: Leveraging Trading Networks to Improve Tax Compliance: Experimental Evidence from Uganda
Discussant: Pablo Garriga

4.30 pm - 5.00 pm: Coffee-Break

5.00 pm – 6.00 pm



Keynote speech by **Annette Alstadsæter**
“The Story Behind #DubaiUncovered”

June 1ST 2023

9.00 am - 11.00 am:

Wealth Tax (Enea Baselgia)
Room 2019

Bertrand Garbinti: Tax Design, Information, and Elasticities: Evidence From the French Wealth Tax
Discussant: Clara Martinez Toledano

Kristoffer Berg: Does a Wealth Tax Improve Equality of Opportunity?
Discussant: Bertrand Garbinti

Ségala Le Guern Herry: Wealth Taxation and Portfolio Allocation among the Wealthiest
Discussant: Kristoffer Berg

Incidence (Javier Vazquez Grenno)
Room 2017

Evgeniya Dubinina: Fiscal Consequences of Corporate Tax Avoidance
Discussant: Fabian Eble

Anne Brockmeyer: Effective Tax Rates and Firm Size
Discussant: Evgeniya Dubinina

Fabian Eble: No Incidence Left Behind – Towards a Complete Understanding of Tax Incidence
Discussant: Anne Brockmeyer

11.00 am - 11.30 am: Coffee-Break

11.30 am - 1.30 pm:

Tax Havens (Jose Maria Duran)
Room 2019

Sébastien Laffitte: The Market for Tax Havens
Discussant: Roxanne Raabe

Margarita Lopez Forero: Aggregate Labor Share
And Tax Havens: Things Are Not Always
What They Seem
Discussant: Julie Bjørkheim

Roxanne Raabe: The Global Effects of
R&D Tax Incentives
Discussant: Margarita Lopez Forero

Inheritance (Pilar Sorribas)
Room 2017

Isabel Mico Millán: The Effects of Inheritance and
Gift Taxation on Upward Wealth Mobility at the
Bottom: Lessons from Spain
Discussant: David Sturrock

Jan Zental: Better Early than Never - The Effects of
Anticipated Gift Tax Changes on Business Transfers
Discussant: Isabel Micó Millán

David Sturrock: Wealth, Gifts and Estate
Planning at the End of Life
Discussant: Jan Zental

1.30 pm – 2.30 pm: Lunch

2.30 pm - 4.30 pm:

Capital Taxation (Mona Barake)
Room 2019

Enea Baselgia: The Compliance Effects of the
Automatic Exchange of Information: Evidence from
the Swiss Tax Amnesty

Pablo Gutierrez Cubillos: Dividend Tax Credit and
the Elasticity of Taxable Income
Discussant: Lars Thorvaldsen

Lars Thorvaldsen: Reassessing the Tax Sensitivity
of Debt in Multinational Corporations
Discussant: Enea Baselgia

Tax and Inequality (Claudia Serra)
Room 2017

Leonie Koch: Tax Policy and Gender (In)Equality
Discussant: Claire Leroy

Wouter Leenders: Inequality and Redistribution
in the Netherlands
Discussant: Leonie Koch

Claire Leroy: The Non Take-Up of Means-Tested
Transfers: Evidence from a French In-Work Benefit
Discussant: Wouter Leenders

4.30 pm - 4.45 pm: Coffee-Break

4.45 pm – 5.45 pm

Keynote speech by **Gabriel Zucman**
“Is Globalization without Tax Havens Possible?”



6.00 pm – 7.00 pm: Farewell Drinks