

WORKSHOP ON ECONOMICS OF TAXATION: Design and evaluation of tax policy

Barcelona, June 8-9, 2015

PROGRAM

June 8, 2015 – LOCATION: Faculty of Economics and Business of the University of Barcelona

The event will take place at Room A - Avinguda Diagonal 696 BUILDING

08:45 - 09:00	Registration Welcome Reception: Alejandro Esteller-Moré (Universitat de Barcelona & IEB)
09:00 - 10:00	Plenary Session: "Taking a Bite Out of Apple? Fixing (or Not) the Taxation of Multinationals" - Michael Keen (IMF)
10:00 - 10:30	Coffee break
	Session 1 – EMPIRICAL TAXATION 1 Chair: Alejandro Esteller-Moré
10:30 - 12:00	"The Consequences of the Value-Added Tax on Inequality in Developing Countries" Kaisa Alavuotunki (Aalto University and University of Tampere), Jukka Pirttilä (UNU-WIDER and University of Tampere) Discussant: Mohammad Hoseini "The Sensitivity of Charitable Giving to the Timing and Salience of Tax Credits" Ross Hickey (University of British Columbia-Okanagan), Bradley Minaker (McMaster University), A. Abigail Payne (McMaster University) Discussant: Jonathan Goupille-Lebret
	Session 2 - THEORETICAL TAXATION 1 Chair: Francesc Xavier Ruiz del Portal
12:00 - 13:30	"Many-Person Ramsey Rule and Nonlinear Income Taxation" Stéphane Gauthier (PSE and University Paris 1), Fanny Henriet (PSE-CNRS) Discussant: Umberto Galmarini "Commodity Taxation and Regulatory Competition" Pierre M. Picard (University of Luxembourg and Université catholique de Louvain), Simone Moriconi (Università Cattolica del Sacro Cuore and University of Luxembourg), Skerdilajda Zanaj (University of Luxembourg) Discussant: Stéphane Gauthier
13:30 - 14:30	WORKING Lunch
	Session 3 - TAXATION AND MOBILITY Chair: Jordi Jofre-Monseny
14:30 - 16:00	"Market Structure and the Functional Form of Demand, the Missing Links Between Tax Incidence and Tax Competition" Agustín Redonda (University of Lugano) Discussant: Armando José García Pires "Optimal Mixed Taxation, Public Goods and the Problem of High-Skilled Migration" Francesc Xavier Ruiz del Portal Bravo (Universitat de Lleida) Discussant: Pierre Picard
	Session 4 - TAX ENFORCEMENT Chair: Amedeo Piolatto
16:00 – 18:15	"Does Tax Enforcement Counteract the Negative Effects of Terrorism? A Case Study of the Basque Country" Luca Salvadori (Barcelona Institute of Economics) Discussant: Luis E. Rojas "VAT Reform, Distortions, and Informality: Evidence from Indian States" Mohammad Hoseini (Tilburg University), Oceane Briand (University of Mannheim) Discussant: Kaisa Alavuotunki "Optimal Redistribution with a Shadow Economy" Luis E. Rojas (European University Institute), Pawel Doligalski (European University Institute) Discussant: Erwin Ooghe
	Dinner - Martina's Restaurant (see map)

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June 9, 2015 – LOCATION: Faculty of Economics and Business of the University of Barcelona
The event will take place at Room A - Avinguda Diagonal 696 BUILDING

09:00 - 10:30	<p>Session 5 – EMPIRICAL TAXATION 2 Chair: Dirk Foremny</p> <p>“Behavioral Responses to Inheritance Tax: Evidence from Notches in France” Jonathan Goupille-Lebret (Paris School of Economics), Jose Infante (Axa) Discussant: Alejandro Esteller-Moré</p> <p>“Estimating the Tax Base Elasticities and the Marginal Cost of Public Funds for Canadian Provinces” Ergete Ferede (MacEwan University), Bev Dahlby (University of Calgary) Discussant: Ross Hickey</p>
10:30 - 11:00	Coffee break
11:00 - 12:30	<p>Session 6 - THEORETICAL TAXATION 2 Chair: José M. Durán-Cabré</p> <p>“Capital Taxation and Imperfect Competition: ACE vs. CBIT” Armando José García Pires (Norwegian School of Economics), Kurt R. Brekke (Norwegian School of Economics), Dirk Schindler, (Norwegian School of Economics) Guttorm Schjelderup (Norwegian School of Economics) Discussant: Agustín Redonda</p> <p>“Can Wage Policies Enhance Redistributive Efficiency?” Erwin Ooghe (KU Leuven) Discussant: Javier Vázquez-Grenno</p>
12:30 - 13:30	Plenary Session: “The Polish Business “Flat” Tax and Its Effect on Reported Incomes: A Pareto Improving Tax Reform?” - Wojciech Kopczuk (Columbia University)
13:30 - 14:45	WORKING Lunch