

**WORKSHOP ON ECONOMICS OF TAXATION**

Barcelona, June 2-3, 2021

**June 2, 2021**

	Welcome
15.00 – 16.20	<p><b>Session 1 - Corporate Income Tax</b>  <b>Chair: Alejandro Esteller-Moré (Universitat de Barcelona and IEB)</b></p> <p><i>"The Corporate Elasticity of Taxable Income: Event Study Evidence from Switzerland"</i>, <b>Matthias Krapf (University of Lausanne)</b> and David Staubli (University of Lausanne)  <b>Discussant: Shafik Hebous (IMF)</b></p> <p><i>"Do Tax Audits Deter Corporate Income Tax Non-Compliance? Evidence from Rwanda"</i>, Christos Kotsogiannis (University of Exeter Business School and Cesifo) and <b>Luca Salvadori (University of Exeter Business School and IEB)</b>  <b>Discussant: Anders Jensen (Harvard Kennedy School)</b></p>
16.30	<p><b>Nadine Riedel (University of Münster)</b>  <i>Tax Enforcement in less developed Countries</i></p>
17.40 – 19.40	<p><b>Session 2 - VAT and Firms</b>  <b>Chair: José M<sup>a</sup> Durán-Cabré (Universitat de Barcelona and IEB)</b></p> <p><i>"Tax Reform, Demand Shocks, and R&amp;D Investment"</i>, Jing Xing (Shanghai Jiao Tong University), <b>Katarzyna Bilicka (Utah State University, CEPR and Oxford University Centre for Business Taxation)</b> and Xipei Hou (Shanghai Jiao Tong University)  <b>Discussant: Eric Ohrn (Grinnell College)</b></p> <p><i>"VAT Fraud and Reverse Charge: Empirical Evidence from VAT Returns"</i>, Thiess Buettner (Friedrich-Alexander-University) and <b>Annalisa Tassi (Friedrich-Alexander-University)</b>  <b>Discussant: Tuomas Kosonen (Labour Institute for Economic Research)</b></p> <p><i>"The Deterrence Value of Tax Audit: Estimates from a Randomized Audit Program"</i>, Michael Best (Columbia University), Jawad Shah (University of Kentucky) and <b>Mazahar Waseem (The University of Manchester)</b>  <b>Discussant: Zareh Asatryan (ZEW)</b></p>

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15.00 – 16.20	<p><b>Session 3 - Mobility</b>  <b>Chair: Dirk Foremny (Universitat de Barcelona and IEB)</b></p> <p><i>"Effects of the Real Estate Transfer Tax on Spatial Mobility Decisions in Germany"</i>, <b>Luisa Schneider (Friedrich-Alexander University Erlangen-Nürnberg (FAU))</b> and Matthias Wrede (Friedrich-Alexander University Erlangen-Nürnberg (FAU))</p> <p><b>Discussant: Mathilde Muñoz (Paris School of Economics)</b></p> <p><i>"Should I Stay or Should I Go? Dutch Evidence on Tax Induced (Return) Migration"</i>, José Victor C. Giarola (Maastricht University), <b>Olivier Marie (Erasmus University Rotterdam)</b>, Frank Cörvers (Maastricht University) and Hans Schmeets (Statistics Netherlands (CBS))</p> <p><b>Discussant: David R. Agrawal (University of Kentucky)</b></p>
16.30	<p><b>Niels Johannesen (University of Copenhagen)</b>  <i>Globalized Tax Payers - Globalized Tax Enforcement</i></p>
17.40 – 19.00	<p><b>Session 4 – Tax Evasion and Tax Enforcement</b>  <b>Chair: Javier Vázquez-Grenno (Universitat de Barcelona and IEB)</b></p> <p><i>"The Race Between Tax Enforcement and Tax Planning: Evidence From a Natural Experiment in Chile"</i>, Sebastián Bustos (Harvard University), <b>Dina Pomeranz (University of Zurich and CEPR)</b>, Juan Carlos Suárez Serrato (Duke University and NBER), José Vila-Belda (University of Zurich and University of Fribourg) and Gabriel Zucman (UC Berkeley and NBER)</p> <p><b>Discussant: Anne Brockmeyer (Institute for Fiscal Studies / University College London)</b></p> <p><i>"What lies beneath: evidence from leaked bankdata on how elites use offshore banking"</i>, <b>Matthew Collin (Brookings Institution)</b></p> <p><b>Discussant: Clara Martínez-Toledano (Imperial College London)</b></p>