

# WORKSHOP ON THE ECONOMICS OF TAXATION

May 31<sup>ST</sup> 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 1<sup>ST</sup> 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

**David Murphy:** The Big Short (Interest): Closing the  
Loopholes in the Dividend-Withholding Tax  
Discussant: Pablo Gutierrez Cubillos

**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: David Murphy

**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