

## PROGRAM

# GHENT CONFERENCE ON INTERNATIONAL TAXATION

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Thursday, 27 April 2023

|               |  |   |
|---------------|--|---|
| 09:00 – 09:30 | Coffee and registration  | Room: Foyer/Kapittelzaal  |
| 09:30 – 09:45 | Opening remarks by Annelies Roggeman   | Room: Refter  |
| 09:45 – 11:15 | Research session 1   |   |
|               | <p>Chair: Annelies Roggeman <span style="float: right;">Room: Refter</span></p> <p><b>Did the Tax Cuts and Jobs Act Reduce Profit Shifting by US Multinational Companies?</b><br/>Javier Garcia-Bernardo, <u>Petr Janský</u>, Gabriel Zucman<br/><i>Discussant: Dave Goyvaerts</i></p> <p><b>The Impact of Earnings Stripping Rules in Europe on firm structure.</b><br/><u>Dave Goyvaerts</u>, Annelies Roggeman, Isabelle Verleyen<br/><i>Discussant: Reinald Koch</i></p> <p><b>Does tax avoidance really pay off? New evidence on the relationship of effective tax rates and firm value</b><br/><u>Reinald Koch</u>, Till Scheider<br/><i>Discussant: Petr Janský</i></p> | <p>Chair: Kenny Dekoster <span style="float: right;">Room: Oude Infirmierie</span></p> <p><b>The value of a Loss: The Economic Impact of Restricting Tax Loss Transfers</b><br/><u>Anna Theresa Bührle</u>, Elisa Casi, Barbara Stage, Johannes Voget<br/><i>Discussant: Fernando Siahaan</i></p> <p><b>Firms' Tax Rate Misperception: Measurement, Drivers, and Distortionary Effects</b><br/>Martin Fochmann, <u>Vanessa Heinemann-Heile</u>, Hans-Peter Huber, Ralf Maiterth, Caren Sureth-Sloane<br/><i>Discussant: Anna Theresa Bührle</i></p> <p><b>Turnover-Based Corporate Income Taxation and Corporate Risk-Taking</b><br/><u>Fernando Siahaan</u>, Harald Amberger, Caren Sureth-Sloane<br/><i>Discussant: Vanessa Heinemann-Heile</i></p> |
| 11:30 – 12:30 | <p><b>Keynote 1: Life before and after PhD – How to develop your academic career</b> <span style="float: right;">Room: Refter</span><br/>Prof. Dr. Eva Eberhartinger - WU Vienna University of Economics and Business</p> <p>Chair: Annelies Roggeman</p>  |   |
| 12:30 – 13:15 | Lunch break  | Room: Kapittelzaal  |

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| 13:15 – 14:45 | Research session 2   |   |
|               | Chair: Isabelle Verleyen <span style="float: right;">Room: Refter</span>                             | Chair: Dave Goyvaerts <span style="float: right;">Room: Oude Infirmerie</span>  |
|               | <b>Audit pricing and tax aggressiveness in Europe</b>  | <b>Allocation of profits within an MNE group</b>  |
|               | Leena Kankare, <u>Hannu Ojala</u>  | <u>Karina Sopp</u> , Stefan Greil   |
|               | <i>Discussant: Andreas Oestreicher</i>   | <i>Discussant: Carla Pöschel</i>  |
|               | <b>The Role of Tax Professionals in International Tax Policy</b>                                     | <b>Multinational Enterprises and International Tax shifting: Evidence from shutting down the Mauritius route to India</b> |
|               | <u>Inga Hardeck</u> , Christina Elschner, Manuel Normann   | Josh De Lyon, Swati Dhingra, <u>Mathieu Parenti</u>   |
|               | <i>Discussant: Hannu Ojala</i>   | <i>Discussant: Karina Sopp</i>  |
|               | <b>Do the existence and form of arbitration impact transfer pricing decisions?</b>                   | <b>Profit Shifting, Tax Spillovers and Affiliate Activity</b>   |
|               | Annalena Form, <u>Andreas Oestreicher</u> , Robert Schwager  | Andrea Evers, <u>Carla Pöschel</u>  |
|               | <i>Discussant: Inga Hardeck</i>  | <i>Discussant: Mathieu Parenti</i>  |
| 14:45 – 15:30 | Poster session 1 and coffee  | Room: Kapittelzaal  |
|               | Chair: Isabelle Verleyen   |   |
|               | <b>A cross-country examination of voluntary tax disclosure practices: A bundling approach</b>        |   |
|               | Reggy Hooghiemstra, <u>Irene Burgers</u> , Jos Offerein  |   |
|               | <b>Exploring the Impact of Tax Education on CSR Perceptions of Corporate Tax Planning</b>            |   |
|               | <u>Kenny Dekoster</u> , Isabelle Verleyen, Annelies Roggeman   |   |
|               | <b>Tax treaty formation. Machine learning approach</b>   |   |
|               | <u>Dmitry Erokhin</u> , Martin Zagler  |   |
|               | <b>Taxation of MNE profits in an R&amp;D driven economy: beneficial tax havens and minimum taxes</b> |   |
|               | <u>Malte Lüttmann</u>  |   |
|               | <b>Cooperative Compliance Programs as a Signal for Trust – Is a Complex Tax System Harmful?</b>      |   |
|               | <u>Adrian Schipp</u>   |   |
| 16:00         | Social event: Guided boat tour   | Room: Foyer   |
| 18:00         | Reception and dinner   | Ghent City Hall / Alice   |

Friday, 28 April 2023

09:30 – 11:00

Research session 3

Chair: Erik Gjymshana

Room: Refter

**Tax complexity and Foreign Direct Investment: Evidence Across Countries and Time**

Isabell Euler, Simon Harst, Deborah Schanz, Caren Sureth-Sloane, Johannes Voget  
*Discussant: Michiel Van Roy*

**Tax avoidance and the complexity of multinational enterprises**

Manon François, Vincent Vicard  
*Discussant: Isabell Euler*

**Tax Transparency of Listed Companies in Europe: Do Corporate stakeholders have an influence?**

Michiel Van Roy  
*Discussant: Manon François*

Chair: Annelies Roggeman

Room: Priorzaal

**The impact of Environmental Taxation on Innovation: Evidence from Canada**

Ilias Matteredne, Annelies Roggeman, Isabelle Verleyen  
*Discussant: Lena Schön*

**The Global Effects of R&D Tax Incentives**

Roxanne Raabe, Nadine Riedel, Johannes Voget  
*Discussant: Ilias Matteredne*

**Taxes and the Investment of Mutual Funds - Evidence from the German Investment Tax Reform**

Reinald Koch, Lena Schön  
*Discussant: Roxanne Raabe*

11:00 – 11:45

Poster session 2 and coffee

Room: Kapittelzaal

Chair: Annelies Roggeman

**Revenue losses from corporate tax avoidance: estimations from the UNU-WIDER Government Revenue Dataset**

Alessandro Chiari

**Pillar 2: Investor expectations for affected firms and their competitors**

Dave Goyvaerts

**R&D tax credits, innovative activity and the targeting approach**

Erik Gjymshana, Annelies Roggeman, Isabelle Verleyen

**Importer supply chain management after tariff increases: a firm level analysis**

Ayse Sule Özdoğan

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|---------------|---|---|--------------------------|
| 11:45 – 12:45 | <b>Keynote 2: Analyses of Firm Responses to International Taxation</b>                                |   | Room: Refter             |
|               | Prof. Dr. Michael Overesch - University of Cologne  |   |                          |
|               | Chair: Isabelle Verleyen  |   |                          |
| 12:45 – 13:30 | Lunch break   |   | Room: Kapittelzaal       |
| 13:30 – 15:00 | Research session 4  |   |                          |
|               | Chair: Isabelle Verleyen  | Room: Refter  | Chair: Vincent Compagnie |
|               |   |   | Room: Priorzaal          |
|               | <b>Public CBCR and CSR: an analysis of European Multinational Banks</b>                               | <b>Migration, trust and tax morale</b>  |                          |
|               | <u>Catherine Acosta Garcia</u> , Isabelle Verleyen, Annelies Roggeman                                 | <u>Eva Kristina Matthaei</u> , Charlotte Schmidt, Benno Torgler   |                          |
|               | <i>Discussant: Ruby Doeleman</i>  | <i>Discussant: Antonia Hohmann</i>  |                          |
|               | <b>Could Country-by-Country Reporting Increase Profit Shifting?</b>                                   | <b>Fiscal consequences of corporate tax avoidance</b>   |                          |
|               | <u>Ruby Doeleman</u> , Dominika Langenmayr, Dirk Schindler  | Katarzyna Bilicka, <u>Evgeniya Dubinina</u> , Petr Janský   |                          |
|               | <i>Discussant: Tijmen Tuinsma</i>   | <i>Discussant: Eva Kristina Matthaei</i>  |                          |
|               | <b>Effects of Corporate Transparency on Tax Avoidance: Evidence from Country-by-Country Reporting</b> | <b>Multinational Tax Treaty Revision to combat Tax Avoidance: On the Merits and Limits of BEP's Multilateral Instrument</b> |                          |
|               | <u>Tijmen Tuinsma</u> , Kristof De Witte, Petr Janský, Miroslav Palansky, Vitezslav Titl              | <u>Antonia Hohmann</u> , Valeria Merlo, Nadine Riedel   |                          |
|               | <i>Discussant: Catherine Acosta Garcia</i>  | <i>Discussant: Evgeniya Dubinina</i>  |                          |
| 15:00 – 16:00 | Closing remarks by Isabelle Verleyen and reception  |   | Room: Kapittelzaal       |

For more information, please contact [TaxationConference@UGent.be](mailto:TaxationConference@UGent.be).