

# VENICE SUMMER INSTITUTE 2024

## Weathering the Storm: The New Push for International Tax Reform and its Impacts on Inequality

San Servolo, 24-25 June 2024

Organizers: Annette Alstadsæter, Andreas Peichl, and Jakob Miethe

### Program

Presenters are denoted in capital letters. Timing: **20 minutes presentation** and 10 minutes general discussion.

Monday, 24 June 2024

#### Session 1: A Primer

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|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9:00 – 9:30   | <b>Life After Leak: An Examination of the Impact of Tax Haven Data Leaks on Firms' Operations</b><br>KATARZYNA BILICKA (Utah State University), Simone Traini |
| 9:30 – 10:00  | <b>The Big Short (Interest): Closing the Loopholes in the Dividend-Withholding Tax</b><br>Elisa Casi, Evelina Gavrilova, David Murphy, FLORIS ZOUTMAN (NHH)   |
| 10:00 – 10:30 | <b>Tax Avoidance by Redirecting Royalty Flows: Estimating the Global Revenue Loss</b><br>ARJAN LEJOUR (Tilburg University), Maarten van 't Riet               |
| 10:30 – 11:00 | <b>Coffee Break</b>                                                                                                                                           |

#### Session 2: MNE's & Profit Shifting

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|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11:00 – 11:30 | <b>The Heterogeneous Effects of Tax Policy Along the Global Value Chain of MNEs</b><br>VALERIA MERLO (University of Tuebingen), Jaqueline Hansen, Nadine Riedel, Georg Wamser |
| 11:30 – 12:00 | <b>The Location of MNE Functions and Corporate Taxation</b><br>SAMUEL DELPEUCH (OECD), Ana Cinta González Cabral, Felix Hugger, Pierce O'Reilly                               |

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12:00 – 12:30 **Could Country-by-Country Reporting Increase Profit Shifting?**  
Ruby Doleman, DOMINIKA LANGENMAYR (KU Eichstätt-Ingolstadt), Dirk Schindler

12:30 – 14:00 **Lunch**

## Session 3: GMT & Profit Shifting

14:00 – 14:30 **Does the Global Minimum Tax Target the Aggressive Tax Planners?**  
CAMILLE SEMELET (ifo Institute), Sarah Clifford, Jakob Miethe

14:30 – 15:00 **Global Minimum Tax and Profit Shifting**  
Tomáš Boukal, PETR JANSKÝ (CORPTAX, Charles University Prague), Miroslav Palanský

15:00 – 15:30 **Profit Shifting from the Global South: Role of Thin Capitalization Rules**  
MAZHAR WASEEM (University of Manchester), Muhammad Bashir, Usama Jamal, Kyle McNabb

15:30 – 16:00 **Coffee Break**

## Session 4: Keynote Lecture I

16:00 – 16:50 **Firms, Tax Competition and the Global Minimum Tax**  
ANNE BROCKMEYER (World Bank)

16:50 – 17:00 **Leg stretch**

## Session 5: Taxing What?

17:00 – 17:30 **Luxurious Tax Cuts: Equity vs Efficiency of Indirect Taxation in India**  
PIERRE BACHAS (ESSEC Business School and EU Tax Observatory), Dabomavi Bhering, Pulak Ghosh

17:30 – 18:00 **Taxing Corporate or Shareholder Income: A Sufficient-Statistics Approach**  
KRISTOFFER BERG (University of Oxford)

19:30 **Conference Dinner on San Servolo (English Courtyard)**

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Tuesday, 25 June 2024

## Session 6: Information Exchange

- 8:15 – 8:45 **Lost in Information: National Implementation of Global Tax Agreements**  
JAKOB MIETHE (LMU Munich), Annette Alstadsæter (NMBU), Elisa Casi (NHH),  
Barbara Stage (WHU – Otto Beisheim School of Management)
- 8:45 – 9:15 **When Bankers Become Informants: Behavioral Effects of Automatic Exchange of Information**  
JEANNE BOMARE (Paris School of Economics), Matthew Collin
- 9:15 – 9:45 **Avoiding Evasion: Effects of the Automatic Exchange of Information**  
EVA DAVOINE (UC Berkeley) Wouter Leenders, Ségal Le Guern Herry

## Session 7: Keynote Lecture II

- 9:45 – 10:35 **Tax Haven Use and Employment Decisions**  
RON DAVIES (University College Dublin)
- 10:35 – 11:00 **Coffee Break**

## Session 8: Taxing Wealth

- 11:00 – 11:30 **Tax Design, Information, and Elasticities: Evidence from the French Wealth Tax**  
Bertrand Garbinti, JONATHAN GOUPILLE-LEBRET (CNRS, ENS de Lyon, CERGIC ),  
Mathilde Munoz, Stefanie Stantcheva, Gabriel Zucman
- 11:30 – 12:00 **Taxation and Migration by the Super-Rich**  
ARUN ADVANI (University of Warwick), David Burgherr, Andy Summers
- 12:00 – 12:30 **Who Owns Cryptocurrencies?**  
ANDREAS ØKLAND (Norwegian University of Life Sciences), Mona Barake,  
Elvin Le Pouhaër
- 12:30 **Lunch**
- End of Conference**