

From Panama to BEPS: Tax Evasion or Tax Avoidance
International and National Policies to Confront Personal and Corporate Tax Strategies

A multi-disciplinary conference sponsored by the Max Planck Institute for Tax Law and Public Finance, the Norwegian Centre for Taxation, and the University of Notre Dame. Notre Dame funding is provided by the Nanovic Institute for European Studies, Notre Dame International, and the Kellogg Institute for International Studies.

Norwegian School of Economics (NHH)

Bergen, Norway

November 2 – 3, 2017

Thursday, November 2

08:45 – 9:00 Coffee

Session 1. Shifting income between schedules

9:00 – 10:00 "[Income shifting as income creation? The intensive vs. extensive margins](#)," Håkan Selin (Uppsala) and **Laurent Simula (ENS Lyon)**

10:00 – 10:30 Break

10:30 – 11:30 "The interaction between money laundering law and tax law," **Jonathan Schindler (Munich)**

11:30 – 12:30 "[Leak-driven law](#)," **Shu-Yi Oei (Boston College)** and **Diane Ring (Boston College)**

12:30 – 13:30 Lunch

Session 2. Income and investment shifting

13:30 – 14:30 "[DBCFT, border adjustments, and trade](#)," **Eric Bond (Vanderbilt)** and Robert Driskill (Vanderbilt)

14:30 – 15:30 "[Border-adjusted taxes and transfer pricing](#)," Eric Bond (Vanderbilt) and **Thomas Gresik (Notre Dame)**

15:30 – 16:00 Break

- 16:00 – 17:00 "[Double tax discrimination to attract FDI and fight profit shifting: The role of CFC rules](#)," Andreas Haufler (Munich), Mohammed Mardan (ETH Zürich), and **Dirk Schindler (NHH)**
- 17:00 – 18:00 "[Is it just luring reported profit: The case of European patent boxes](#)," **Marko Köthenbürger (ETH Zürich)**, Federica Liberini (ETH Zürich), and Michael Stimmelmayer (ETH Zürich)
- 19:00 Conference Dinner, Spisekroken, Klosteret 2, 5005 Bergen

Friday, November 3

Session 3. Tax avoidance

- 9:00 – 10:00 "[The economic effects of special purpose entities on corporate tax avoidance](#)," Paul Demeré (Illinois), Michael P. Donohoe (Illinois), **Petro Lisowsky (Illinois)**
- 10:00 – 11:00 "Negotiated tax havens," Kevin Markle (Iowa) and **Leslie Robinson (Dartmouth)**
- 11:00 – 11:30 Break
- 11:30 – 12:30 Panel discussion on the impact of the OECD BEPS Action Plans
Bjørn Erik Roberg Egaas (Norwegian Tax Administration), **Guttorm Schjelderup (Head, Norwegian Center for Taxation)**, **Wolfgang Schön (Managing Director, Max Planck Institute for Tax Law and Public Finance)**, and **Oddleif Torvik (Schjødt Law Firm, Bergen)**
- 12:30 – 13:30 Lunch
- 13:30 – 14:30 "[As it is in \(tax\) heaven: Market attitudes towards secrecy shopping](#)," **Evelina Gavrilova-Zoutman (NHH)** and Aija Polakova (NHH)
- 14:30 – 15:00 Break
- 15:00 – 16:00 "[Dynamics of the market for corporate tax-avoidance advice](#)," **Kai Konrad (Max Planck Institute for Tax Law and Public Finance)**
- 19:00 Dinner, Trattoria Italiana, Strandgaten 89, 5004 Bergen