

October 1-4, 2017

Norwegian Center of Taxation and NHH

NoCeT Fall Conference 2017

Conference Program

Venue: Radisson Blue Royal Hotel Bryggen

Sunday, October 1

Arrival
17.00 – 19.00 Historic city tour in Hanseatic quarter Bryggen (meeting point: Hotel Havnekontoret)

Monday, October 2

08.45 – 09.00 Registration and coffee

09:00 – 09.15 Welcome address
Guttorm Schjelderup (Head of NoCeT)

Session 1: Behavioral Responses and Redistributive Taxation (Chair: Vidar Christiansen)
09:15 – 10:00 **Ingar K. Haaland** (NHH Bergen and Choice Lab)
“Beliefs about Behavioral Responses to Taxation”

10:00 – 10:30 *Coffee break*

10:30 – 11:15 **Floris Zoutman** (NHH Bergen)
“As Easy as ABC? Multi-dimensional Screening in Public Finance”

11.15 – 12.00 **Bas Jacobs** (Erasmus University Rotterdam)
“The Public Finance Approach to Optimal Fiscal Policy”

12:00 – 13:00 *Lunch break*

Keynote Address (Chair: Dirk Schindler)
13:00 – 14:00 **Robin Boadway** (Queens University, Kingston)
“Cash Flow Corporate Taxation in a Second-best Setting”

14:00 – 14:20 *Coffee break*

Session 2: Empirical Evidence on Income Shifting (Chair: Carlo Perroni)
14:20 – 15:05 **Georg Wamser** (University of Tübingen)
“The Tax-efficient Use of Debt in Multinational Corporations”

15:05 – 15:50 **Jennifer Blouin** (Wharton University of Pennsylvania)
“Multinational Tax Frictions and Syndicated Lending”

15:50 – 16:10 *Coffee break*

16:10 – 16:55 **Michael Stimmelmayer** (ETH Zurich)
“Is It Just Luring Reported Profit? The Case of European Patent Boxes”

16:55 – 17:00 Closing of the 1st day

Tuesday, October 3

08:55 Welcome

Session 3: Incentive Effects of Income Shifting Regulation (Chair: Guttorm Schjelderup)

09:00 – 09:45 **Thomas A. Gresik** (University of Notre Dame)
“Border-adjusted Taxes and Transfer Pricing”

09:45 – 10:30 **Kai Konrad** (Max Planck Institute for Tax Law and Public Finance)
“Dynamics of the Market for Corporate Tax Avoidance Advice”

10:30 – 11:00 *Coffee break*

Session 4: Effects from Relaxing Tax Enforcement (Chair: Regina Ortmann)

11:00 – 11:30 **Jonas Andersson** (NHH Bergen) and **Fred Schroyen** (NHH Bergen)
“The Dynamics of Tax Amnesty Applications in Norway”

11.30 – 12.00 **Steffen Juranek** (NHH Bergen)
“CFC Rules and the (Re-)location of Patents: Evidence from the Cadbury-Schweppes Judgement”

12:00 – 13:00 *Lunch break and group photo*

Session 5: Tax Competition and Income Shifting (Chair: Marko Köthenbürger)

13:00 – 13:45 **Mohammed Mardan** (ETH Zurich)
“Tax Competition in Developed, Emerging and Developing Regions - Same Same but Different?”

13:45 – 14:30 **Andrea Schneider** (OFS Oslo / University of Münster)
“Profit Shifting, Withholding Taxes on Royalties, and Tax Competition”

14:30 – 15.00 *Closing of conference and coffee break*

15:00 – 16:00 NoCeT Board Meeting with the Scientific Advisory Council

20:00 *Conference dinner: Spisekroken, Klosteret 2, Bergen*

Wednesday, October 4

Departure

Presentation modus/timing:

Keynote	Presentation (60 min)
Session	Presentation (35 min) General Discussion (10 min)
Short Session 4	Presentation (20 min) General Discussion (10 min)