

**October 1-2, 2018**

Norwegian Center for Taxation and Center for Business Economics

**Taxation and Regulation in the Digital Economy**

Conference Program

Venue: Radisson Blue Royal Hotel Bryggen

**Sunday, September 30**

Arrival

**Monday, October 1**

- 08.45 – 09.00**      *Registration and coffee*
- 09:00 – 09.15      Welcome address  
Guttorm Schjelderup, Head of NoCeT, Malin Arve, Head of CBE
- 09:15 – 10:00      Session 1: Challenges from a Tax Law Perspective (Chair: Dirk Schindler)  
Andrés Báez Moreno (Universidad Carlos III de Madrid)  
[Policy Options Regarding Tax Challenges of the Digitalized Economy: Making a Case for Withholding Taxes](#)
- 10:00 – 10:45      John Vella (University of Oxford)  
*Radical Reform of the Existing International Corporate Tax System*
- 10:45 – 11:15**      *Coffee break*
- 11.15 – 12.00      Session 2: Profit Shifting in the Digital Economy (Chair: Armando J.G. Pires)  
Thomas A. Gresik (University of Notre Dame)  
[Unilateral Tax Reform: Border Adjusted Taxes, Cash Flow Taxes, and Transfer Pricing](#)
- 12:00 – 12:45      Andrea Schneider (University of Münster)  
[Royalty Taxation under Tax Competition and Profit Shifting](#)
- 12:45 – 14:00**      *Lunch break*
- 14:00 – 14:45      Session 3: Taxation of Platform Firms (Chair: Marko Köthenbürger)  
Mark Tremblay (Miami University)  
[Inferring Tax Compliance from Pass-through: Evidence from Airbnb Tax Enforcement Agreements](#)
- 14:45 – 15:30      Federica Liberini/Antonio Russo (ETH Zurich)  
[The Taxman Calls. How Does Facebook Answer? Global Effects of Taxation on Online Advertising](#)
- 15:30 – 15:50**      *Coffee break*

15:50 – 16:35 Francis Bloch (Paris School of Economics)  
[Profit-sharing Rules and Taxation of Multinational Two-sided Platforms](#)

16:35 – 17:00 *Coffee and Closing of the 1<sup>st</sup> day*

17.00 – 18.30 Historic city tour in Hanseatic quarter Bryggen (meeting point: hotel lobby)

19:10 Meeting in the hotel lobby to walk to Allmuen Bistro

19:30 *Informal dinner: Allmuen Bistro, Valkensdorgaten 1B, 5012 Bergen*

## Tuesday, October 2

08:55 Welcome

[Session 4: Crowdfunding and Market-entry barriers \(Chair: Malin Arve\)](#)

09:00 – 09:45 Marianne Verdier (Université de Paris 2)  
[The Expansion of the Peer-to-Peer Lending and Barriers to Entry](#)

09:45 – 10:15 *Coffee break*

[Session 5: Competition and Regulation \(Chair: Øystein Foros\)](#)

10:15 – 11:00 Joseph Harrington (Wharton School University of Pennsylvania)  
[Competition Law and Pricing Algorithms](#)

11.00 – 11.45 Paul Belleflamme (Université Catholique de Louvain)  
[Platform Competition: Who Benefits from Multi-homing?](#)

11:45 – 12:05 *Coffee break*

12:05 – 12:50 Joana Pinho (Catholic University of Porto)  
[Collusion in Two-sided Markets](#)

12:50 – 14:30 *Lunch break and group photo*

14:30 – 16:30 [Panel Discussion: Challenges in the Digital Economy: Where to go with taxation and regulation? \(Chair: Guttorm Schjelderup\)](#)

Panel members:

- Trond Berger (CFO of Schibsted Media Group)
- Kurt Brekke (Chief Economist at Norwegian Competition Authority and NHH)
- Bjørn Erik Roberg Egaas (Norwegian Tax Authority)
- Joseph Harrington (Wharton School University of Pennsylvania)
- John Vella (University of Oxford)

16:30 – 17.00 *Coffee and Closing of conference*

19:00 Meeting in the hotel lobby to walk to Marg og Bein

19:30 *Conference dinner: Marg og Bein, Fosswinckels gate 18, 5007 Bergen.*

**Wednesday, October 3**

Departure

**Presentation modus/timing:**

Session

Presentation (30/35 min)  
General Discussion (15/10 min)