

TRANSPARENCY AND TAX AVOIDANCE: COUNTRY-BY-COUNTRY REPORTING BY MULTINATIONAL ENTERPRISES

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12:30 - 13:00	Coffee and Registration
13:00 - 13:15	Welcome and Introduction by Petr Janský (CORPTAX)
13:15 - 14:30	Research Session I: Global Profit Shifting Chaired by Panayiotis Nicolaides (EU Tax Observatory) Florian Neumeier (ifo Institute Munich), Global Profit Shifting of Multinational Companies: Evidence from CbCR Micro Data Gunther Capelle-Blancard (Paris School of Business), Banks Defy Gravity in Tax Havens Paul-Emmanuel Chouc (Institut Polytechnique de Paris), Do Multinationals' Unrelated Party Revenues Respond to Corporate Income Taxation? Evidence and Implications for Policy Simulations
14:30 - 14:45	Break (Coffee)
14:45 - 15:45	Keynote I: Katarzyna Bilicka (Utah State University) How Much Do We Know about Multinational Activities Around the World?
15:45 - 16:15	Break (Coffee and Snacks)
16:15 - 17:30	Research Session II: Tax Transparency, Information and Data Quality Chaired by Miroslav Palanský (CORPTAX) Stefan Weck (ZEW Mannheim / University of Mannheim), How Do Investors Value the Publication of Tax Information? Evidence from the European Public Country-by-Country Reporting Till Münster (University of Münster), Does Tax Transparency Improve or Impair Internal Control Quality? Evidence from Country-by-Country Reporting Giulia Aliprandi (EU Tax Observatory), Magnitude of Intracompany Dividends: Evidence from Micro CbCR Data
17:30 - 17:45	Break (Coffee)
17:45 - 18:45	Policy Panel: Risks and Benefits of Corporate Transparency Moderated by Pavla Holcová (investigace.cz/OCCRP) Ian Gary (FACT Coalition) Jean-Philippe Rabine (DG FISMA, European Commission) Jiří Valenta (Ministry of Finance, Czechia) Vito Furnari (Italian Revenue Agency)
18:45 - 19:30	Optional Guided Walk to the Dinner Venue through Prague's Old Town
19:30 -	Conference Dinner at U Fleků

D A Y T W O

9:00 - 9:15

Release of the Voluntary CbCR Database by the EU Tax Observatory

9:15 - 10:30

Research Session III: Effects of CbCR on Tax Avoidance

Chaired by Giulia Aliprandi (EU Tax Observatory)

Kevin Markle (Michigan State University), Private Country-by-Country Reporting and the Misalignment between Profits and Economic Activity

Jane (Zhiyan) Song (University of Georgia), The Effect of U.S. Country-by-Country Reporting on U.S. Multinationals' Tax-Motivated Income Shifting and Real Activities

Tijmen Tuinisma (KU Leuven), The Effect of Private Country-by-Country Reporting on Tax Avoidance: a Regression Discontinuity Approach

10:30 - 11:00

Break (Coffee)

11:00 - 12:00

Keynote II: Kimberly Clausung (UCLA)

The Future of International Tax Cooperation

12:00 - 13:00

Lunch

13:00 - 14:00

Coffee and Poster Session

Catherine Acosta García (Ghent University), Public Country-by-Country Reporting and Corporate Social Responsibility

Tom-Henrik Sirviö (University of Helsinki), The Effects of Country-by-Country Reporting

Manuel Pedro Vale Campos Loureiro (EY), The Shortcomings of the EU Public Country-by-Country Reporting Directive

Julie Brun Bjørkheim (Norwegian University of Life Sciences), Transfer Pricing Strictness, Mispricing and the Demand for Tax Advisory Services

Gerrit Von Zedlitz (University of Mannheim), Benchmarking Country-by-Country Reports

Evgeniya Dubinina (CORPTAX), Fiscal Consequences of Corporate Tax Avoidance

Alice Ciocchetti (Paris School of Economics), A First Look at French Micro CbCRs

Francisco Gabriel (EU Tax Observatory), Voluntary CbCR Database

Valeria Secchini (CORPTAX), The Indirect Costs of Corporate Tax Avoidance Exacerbate Cross-Country Inequality

Bathusi Gabanathong (CORPTAX), Profit Shifting by Multinational Corporations: Evidence from Transaction-Level Data in Nigeria

14:00 - 15:45

Research Session IV: Tax Reforms and Tax Avoidance

Chaired by Sarah Godar (EU Tax Observatory)

Bruno Casella (UNCTAD), A New Framework to Assess the Fiscal Impact of a Global Minimum Tax on FDI

Mona Barake (EU Tax Observatory), Tax Planning by European Banks

Bjørn Jørgensen (Copenhagen Business School), Toward a New Tax Reality: An Empirical Examination of Formulary Apportionment Using Public Country-by-Country Reports

Andrzej Stasio (European Commission - Joint Research Centre), Assessing Distributional Effects of Corporate Tax Reforms via a Corporate Microsimulation Model