

Workshop: Topics in International Taxation

June 25 – 27, 2019

University of Tübingen

Leslie Robinson

Professor of Accounting and Taxation

Tuck School of Business at Dartmouth

Leslie.A.Robinson@tuck.dartmouth.edu

Objectives

We will explore international tax research with a specific focus on profit shifting. The format will be informal and discussion-based. As with everything we do, our goal is to build our understanding of the existing literature so that we can identify interesting questions that still need answers and effective methods for answering them.

Expectations

Students are expected to come well-prepared. Everyone is expected to have read all papers for the session. This ensures a lively discussion and that the course objectives are reached.

Schedule and Structure

1. June 25: 09.00-10.00 *Background Discussion: Measuring and Monitoring BEPS*
2. June 25: 10.15-12.15 *Research: Methods and Data for Measuring BEPS*
3. June 25: 14.00-15.30 *Background Discussion: U.S. Tax Reform – International Provisions*
4. June 25: 15.45-17.15 *Research: Effects of U.S. Tax Reform in U.S. and Other Countries*
5. June 26: 09.00-12.00 *Student Presentations*
6. June 26: 14.00-16.00 *Research Discussions*
7. June 27: 09.00-10.30 *Research: Intellectual Property (Part 1)*
8. June 27: 10.45-12.15 *Research: Intellectual Property (Part 2)*
9. June 27: 14.00-16.00 *Research: Tax Transparency*

Tuesday, June 25, 09:00 – 17:15

09:00 – 10:00 *Background Discussion: Measuring and Monitoring BEPS*

OECD 2015. Measuring and Monitoring BEPS, OECD Action 11 – 2015 Final Report. Focus your reading on Chapters 1 and 2.

10:15 – 12:15 *Research: Methods and Data for Measuring BEPS*

Clausing, Kimberly, A. 2016. The Effect of Profit Shifting on the Corporate Tax Base in the United States and Beyond. *National Tax Journal*, 69:4, 905–934.

Tørsløv, Thomas R.; Wier, Ludvig S.; Zucman, Gabriel. 2018. The Missing Profits of Nations, NBER Working Paper 24701.

Johannesen, Niels; Tørsløv, Thomas R.; Wier, Ludvig S. 2018. Are Less Developed Countries More Exposed to Multinational Tax Avoidance? Method and Evidence from Micro-Data. *World Bank Economic Review*, forthcoming.

12:15-14:00 **Lunch**

14:00 – 15:30 *Background Discussion: U.S. Tax Reform – International Provisions*

Dharmapala, Dhammika. 2018. The Consequences of the TCJA's International Provisions: Lessons from Existing Research. CESifo Working Paper No. 7249.

Boumans, Dorine; Fuest, Clemens; Krolage, Carla; Wohlrabe, Klaus. 2018. Expected Effects of the US Tax Reform on Other Countries: Global and Local Survey Evidence. CESifo Working Paper No. 7491.

15:45 – 17:15 *Research: Effects of U.S. Tax Reform in U.S. and Other Countries*

Clausing, Kimberly A. 2018. Profit Shifting Before and After the Tax Cuts and Jobs Act. Reed College Working Paper.

Overesch, Michael; Pflitsch, Max. 2019. Cross-Border Effects of a Major Tax Reform – Evidence from the European Stock Market. University of Cologne Working Paper.

Wednesday, June 26, 09:00 – 16:00

09:00 – 12:00 *Student Presentations*

12:00 – 14:00 **Lunch**

14:00 – 16:00 *Research Discussions*

09:00 – 10:30 *Research: Intellectual Property (Part 1)*

Dischinger, M. and Riedel, N. (2011), Corporate Taxes and the Location of Intangible Assets within Multinational Firms, *Journal of Public Economics*, vol. 95, 691-707.

Dudar, Olena; Voget, Johannes. 2016. Corporate Taxation and Location of Intangible Assets: Patents vs. Trademarks. Centre for European Economic Research (ZEW) Discussion Paper, No. 16-015.

Hekemeyer, Jost; Olligs, Pia; Overesch, Micheal. 2016. Corporate Taxes and the Location of U.S. Trademarks. University of Cologne Working Paper.

10:45 – 12:15 *Research: Intellectual Property (Part 2)*

Dudar, Olena, Spengel Christoph; Voget, Johannes. 2015. The Impact of Taxes on Bilateral Royalty Flows, Centre for European Economic Research (ZEW) Discussion Paper, No.15-052.

Schwab,Thomas; Todtenhaupt, Maximilian.. 2019. Thinking Outside the Box: The Cross-border Effect of Tax Cuts on R&D. NHH Working Paper.

Gaessler, Fabian; Hall, Bronwyn, H.; Harhoff, Dietmar. 2018. Should There Be Lower Taxes on Patent Income? Institute for Fiscal Studies Working Paper W18/19.

12:15-14:00 **Lunch**

14:00 – 16:00 *Research: Tax Transparency*

Jeffrey L. Hoopes, Leslie Robinson and Joel Slemrod. 2018. Public Tax-Return Disclosure. *Journal of Accounting and Economics*, 66:1, 142-162.

Bennedsen, Morten; Zeume, Stefan. 2018. Corporate Tax Havens and Transparency. *The Review of Financial Studies*, 31:4, 1221–1264.

Joshi, Preetika. 2019. Does Private Country-by-Country Reporting Deter Tax Avoidance and Income Shifting? *Journal of Accounting Research*, forthcoming.