

Unilateralism and the Limits of International Fiscal Coordination

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

Marian Kennedy Fischer Hall
University of Notre Dame London Global Gateway
1 – 4 Suffolk Street
London, United Kingdom SW1Y 4HG

March 29 - 30, 2019

Friday, March 29

Session 1. Trade and Investment

9:00 – 9:45 Jennifer Blouin (Wharton), The effect of new interest limitation rules on capital structure

9:45 – 10:30 Sven Blank (Deutsche Bundesbank), A structural quantitative analysis of services trade deliberalization," with Peter Egger, Valeria Merlo, and Georg Wamser.

10:30 – 11:00 Break

Session 2. Blacklisting Tax Havens

11:00 – 11:45 Aija Rusina (NoCeT,NHH), Name and shame? Evidence from the European Union tax haven blacklist

11:45 – 12:30 Juan Carlos Suárez Serrato (Duke), Unintended consequences of eliminating tax havens

12:30 – 14:00 Lunch

Session 3. Destination-based cash-flow taxes

14:00 – 14:45 Guttorm Schjelderup (NoCeT/NHH), Profit shifting under a destination-based cash-flow tax, with Aija Rusina

14:45 – 15:30 Thomas Gresik (Notre Dame), Unilateral tax reform in a north-north economy, with Eric Bond

15:30 –16:00 Break

Session 4. Tax Coordination and Tax competition

16:00 –16:45 Marcel Thum (TU Dresden) The better route to global tax coordination: Gradualism or multilateralism, with Kai Konrad

16:45 – 17:30 Clemens Fuest (CESifo, LMU), How will Brexit affect tax competition and tax harmonization? The role of discriminatory taxation, with Samina Sultan

Saturday, March 30

Session 5. International Tax Policy

9:00 – 9:45 Johanna Hey (Köln), International tax policy after BEPS: From targeted anti-BEPS measures towards a global minimum tax?”

9:45 – 10:30 Itai Grinberg (Georgetown), What would it take to stabilize an international tax regime that adopted a marketing intangibles concept multilaterally?

10:30 – 11:00 Break

Session 6. Taxing the Digital Economy

11:00 – 11:45 John Vella (Oxford), Taxing the Digitalised Economy: Targeted or System-Wide Reform? with Michael Devereux

11:45 – 12:30 Ludger Schuknecht (OECD), International policy coordination on digital taxation

12:30 – 14:00 Lunch

Session 7. Panel Discussion, 14:00 – 16:00

Moderator: Kai Konrad, (MPI, München)

Clemens Fuest, president of the Ifo institute for Economic Research (München), director of the Center for Economic Studies (München), professor of economics at LMU

Giorgia Maffini, Senior manager Transfer Pricing, PwC. Past deputy head of the Tax Policy and Statistics Division at the OECD

Achim Pross, Head of the International Co-operation and Tax Administration Division
Centre for Tax Policy and Administration at the OECD

John Vella, Associate Professor, Faculty of Law and Centre for Business Taxation, University of Oxford

Funding from the University of Notre Dame provided by the Nanovic Institute for European Studies and Notre Dame International.