

**General Directorate Economic and Financial Affairs
Workshop on**

Corporate tax competition and coordination in Europe

Date : September 25th, 2006

Venue : Centre Borschette, 36 rue Froissart, 1040 Brussels – Room 0A

Morning sessions

9.00-9.30 Welcome of participants.

**Session I – Theory and Empirical Evidence –
chair: Jan Schmidt (European Commission – DG Economic and Financial Affairs).**

9.30-10.15 **Tax Competition: theory and Empirical Evidence.**
Michael Devereux (University of Warwick, Institute for Fiscal Studies, European Tax Policy Forum and CEPR)

10:15-10:30 Discussant: Christopher Heady (Head of the Tax Policy and Statistics Division at OECD)

10:30-10:45 Questions and answers from the floor.

10.45-11.00 Coffee break

**Session II – Effects of Tax Competition on Business and Investment Location –
chair: Sigurd Naess-Schmidt (Danish Ministry of Finance).**

11.00-11.30 **Taxation and Foreign Direct Investment: a Synthesis of Empirical Research.**
Ruud de Mooij (Netherlands Bureau for Economic Policy Analysis, Erasmus University Rotterdam and CESifo) (with S. Ederveen).

11.30-12.00 **Strategies of Multinationals and Government Revenues.**
Marcel Gérard (Facultés Universitaires Catholiques de Mons and CESifo)

12.00-12:15 Discussant: Thiess Buettner (University of Munich and CESifo)

12.15-12.30 Questions and answers from the floor.

12.30-14.00 Lunch Break

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Afternoon sessions

**Session III: Channels of Corporate Tax Competition – Profit shifting strategies –
chair: Christopher Heady (OECD)**

- 14.00-14.30** **International Profit Shifting within European Multinationals.**
Harry Huizinga (Tilburg University and CEPR) (with L. Laeven).
- 14.30-15.00** **Capital Structure and International Debt Shifting in Europe.**
Gaëtan Nicodème (European Commission and Solvay Business School) (with H. Huizinga and L. Laeven).
- 15.00-15.15** Discussant: Alfons Weichenrieder (University of Frankfurt and CESifo).
- 15.15-15.30** Questions and answers from the floor.
- 15.30-15.45** Coffee break.

**Session IV: Corporate Tax Reforms –
Chair: Christian Kastrop (German Ministry of Finance)**

- 15.45-16.15** **The Input of the US Panel on Tax Reform.**
Joann Weiner (Faculté Universitaires Saint-Louis)
- 16.15-16.45** **Corporate income tax: international trends and options for fundamental reforms.**
Peter Birch Sørensen (University of Copenhagen and CESifo) (with M. Devereux).
- 16.45-17.00** Discussant: Christian Valenduc (Belgian Ministry of Finance, Chaiman of OECD tax statistics and tax policy analysis working group)
- 17.00-17.15** Questions and answers from the floor.
- 17.15** **Close**