# Workshop on Current Topics in Taxation and Related Fields
## University of Brescia

University of Brescia, November 30th, 2021

**Location:** Sala Biblioteca  
Department of Economics and Management (DEM)  
Via San Faustino 74/B, 25122 Brescia, Italy

**Local organizers:** Nicola Comincioli, Leonie Fischer and Paolo Panteghini

## Detailed Program:

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Chair</th>
<th>Location</th>
<th>Speaker Details</th>
</tr>
</thead>
</table>
| 14:00 – 15:30 | **SESSION 1** | Chair: Prof. Paolo Panteghini | Sala Biblioteca                | **The Taxation of Start-up Firms and its Welfare Effects**  
Nicola Comincioli (University of Brescia & Fondazione Eni Enrico Mattei), Paolo M. Panteghini (University of Brescia & CESifo) and Sergio Vergalli (University of Brescia and Fondazione Eni Enrico Mattei)  
**Avoiding double taxation of cross-border dividends – ECJ’s landmark decisions and its contribution to an internal market**  
Leonie Fischer (ZEW Mannheim & University of Mannheim), Jessica M. Müller (University of Mannheim), Christoph Spengel (University of Mannheim) |
| 15:30 – 15:45 | **BREAK** |                      | Sala Biblioteca                |                                                                                  |
| 15:45 – 17:15 | **SESSION 2** | Chair: Dr. Elisa Casi-Eberhard | Sala Biblioteca                | **Business Model Digitalization and Tax Avoidance**  
Elisa Casi-Eberhard (Norwegian School of Economics (NHH)), Barbara Stage (WHU - Otto Beisheim School of Management), Maximilian Todtenhaupt (Norwegian School of Economics (NHH))  
**What drives cross-border commuting in Europe? An inter-regional panel analysis on its spatial effects**  
Chiara Castelli (University of Brescia & Fondazione Eni Enrico Mattei), Marta Castellini (University of Brescia & Fondazione Eni Enrico Mattei), Nicola Comincioli (University of Brescia & Fondazione Eni Enrico Mattei), Nicola Pontarollo (University of Brescia) |
| 17:15 – 17:30 | **EXCHANGE OF IDEAS / CLOSING** |                      | Sala Biblioteca                |                                                                                  |