

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:

14:00 – 15:30	SESSION 1	Sala Biblioteca
	Chair: Prof. Paolo Panteghini	

The Taxation of Start-up Firms and its Welfare Effects

<u>Nicola Comincioli</u> (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

<u>Leonie Fischer</u> (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

<u>Elisa Casi-Eberhard</u> (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

<u>Chiara Castelli</u> (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