

## Seminar

# Research Topics on International (Business) Taxation

2023/24

As trade obstacles are gradually removed as the global economy matures, more businesses are expanding internationally. While both tax and non-tax factors affect investment activities, and consequently the economic dynamics across countries, taxation and tax policy is largely considered as a crucial driver of international cross-border activities. The seminar is conceived as a deliberation about international taxation issues. In an interactive discussion of empirical and theoretical research studies, it aims to give an interdisciplinary grounding in taxation with topics in the background context of public economics, international economics, development economics, political economy, and international tax law.

The seminar focuses on tax policy and international taxation issues, with an emphasis on MNEs' activities and the tax implications of these activities. It addresses numerous themes in between, with a variety of topics ranging from the discussion of corporate taxation to tax challenges occurring as a result of the digitalization of the economy. The seminar addresses several questions:

- Is there a casual relation between tax policy and investments?
- What are the implications of international profit shifting?
- Do tax incentives attract more income or more innovation?
- Are the anti-avoidance rules effective in tackling international tax avoidance?
- What drives businesses' tax compliance?
- Is there a tax rate or tax base competition, and how does it affect the corporate tax rates across countries?
- Why do countries sign tax treaties and what are the expectations in terms of FDI?
- Is there a relation between the political system and tax behavior of individuals and firms?
- How to address from a taxation point of view the challenges of digital economy?

Using both mandatory and suggested scientific literature, which has been decided upon for each topic's discussion, will help to address each of the international taxation questions. The literature resembles a mix of theoretical and empirical research effort, which the participants will analyze in a critical and analytical approach.

The participants' ability to think analytically is the ultimate goal, even though learning about the most significant issues and themes in international taxes remains the primary objective. To accomplish this primary objective, each session will be preceded by a 30-minute lecture on the subject, with the goal of giving an instructive backdrop. The participants must not only be able to understand and discuss the topics, but also to write about and debate each subject critically.

The final purpose of the seminar is to spark new scientific inquiry and identify areas that require further research contribution in international (business) taxation.

## Topics

1. Corporation tax and Investment activities
2. Corporation tax and Innovation
3. Fiscal Competition: Tax rate and tax base competition
4. International Profit Shifting:
  - 4.1. International profit shifting within multinational enterprises (MNEs)
  - 4.2. [Intellectual Property \(IP\) - based profit shifting \(Lecture\)](#)
5. Countermeasures to tackle international profit-shifting: Anti-avoidance rules and CFC rules against international tax planning
6. Double tax treaties (DTTs):
  - 6.1. Double tax treaties' effects on foreign investments
  - 6.2. On the relevance of tax treaties: inside the treaty heterogeneity content
7. Double tax treaties between countries with asymmetric investment flows
8. Tax morality and (Corporate) Tax Compliance
9. Taxation and Democracy
10. Digitalization and Tax challenges

## Registration

Each candidate should register by **February 14, 2024**, and choose the topic for the seminar paper writing and presentation.<sup>1</sup> Rule for topic choice: *First come, first served*. Registered participants should choose the topic they are interested to work on in the following link: <https://terminplaner2.dfn.de/intbusiness taxation24> by providing the student ID / matriculation number.

**You cannot register for the course in Campus Management.** We will enroll you to the course manually after the registration deadline.

## Literature

The required mandatory reading list is accessible on *Blackboard*. For each topic, it is decided upon one mandatory journal article, which serves as the main focus for both the writing and the presentation of the seminar paper. However, note that all the participants should read before all the mandatory journal articles, hence not only the article they've chosen for the seminar paper. This is a key requirement for an active participation during the seminar and for a more collaborative discussion.

In addition, interested students can access on *Blackboard* non-mandatory suggested literature list, which could be of help for a critical writing of the seminar paper.

Only the mandatory reading's articles are uploaded on Blackboard.

## Seminar Paper and Presentation

Master level candidates should write a seminar paper on one of the topics to be discussed in the seminar, except of Topic 4.2., which will be subject of a 60 minutes lecture from the Lecturer). The seminar paper will be presented during the seminar sessions, i.e., 5 + 1 sessions in Day 1 with 5

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<sup>1</sup> Only for PhD candidates: same dates apply to the Research Proposal.

presentations in total and 1 lecture, and 6 sessions in Day 2, with six presentations in total). For the writing of the seminar paper, students should focus on the mandatory journal article which is decided as corresponding to that particular topic (*see the list of mandatory readings on Blackboard*). The seminar paper should be a critical review and discussion of the mandatory article, which can and should be complemented with a well-elaborated critical opinion and discussion on the topic. For this, in addition to the mandatory article, participants are advised to use other literature as well, either chosen by themselves, or from the list of non-mandatory readings (*see the list of suggested, non-mandatory readings on Blackboard*). The seminar paper should be between 8 – 10 pages. A first draft of the seminar paper should be submitted two days before the seminar starts. Please, refer to the Grading section for the precise dates. For the presentation of the seminar paper are allocated 60 minutes.

### Attendance Requirement

85% participation is the primary criteria for further grading of the seminar paper (and research proposal). See *Grading* section.

### Grading

Grading is based on several elements and structured differently for Master level candidates and PhD candidates:

#### Master level candidates

1. Submission of the Seminar Paper (45 points).
  - o Each candidate has to submit a single authored seminar paper based on the mandatory journal article corresponding to the chosen topic. The seminar paper should be between 8 - 10 pages. A first draft of the seminar paper should be submitted by **March 12** in electronic form and will be subject to review. After the presentation, the seminar paper can be improved based on comments and suggestions collected in the revision and during the presentation. Final submission of the seminar paper is **March 25, 2024**.
2. Presentation of the seminar paper (35 points).
  - o Each candidate will be assessed for the presentation of his/her seminar paper.
  - o Time assigned for the presentation: 60 minutes.
3. Course participation (20 points)
  - o Active preparation and active participation are required.

#### PhD candidates

1. Submission of the Seminar Paper and of the Research Proposal (55 points).
  - o Each candidate should submit a single authored Seminar paper, based on the mandatory journal article corresponding to the chosen topic. The seminar paper should be between 8 - 10 pages. A first draft of the seminar paper should be submitted by **March 12, 2024**, in electronic form and will be subject to review. After the presentation, the seminar paper can be improved based on comments and suggestions collected both in the revision and during the presentation. Final submission of the seminar paper is **March 25, 2024**.
  - o In addition, each candidate should submit a Research Proposal, which will not be subject of presentation during the seminar sessions. A first draft of the research proposal should be submitted by **March 12, 2024**. Once revised, candidates can improve the research proposal and submit the final version by **March 25, 2024**.
2. Presentation of the seminar paper (25 points).

Each candidate will be assessed for the presentation of his/her seminar paper.

Time assigned for the presentation: 60 minutes.

3. Course participation (20 points)

Active preparation and active participation are required.

### Schedule

All presentations will take place in the Kaminzimmer at Boltzmannstr. 20.

Date	Day	Duration
<b>14.03.2024</b>	<b>Thursday</b>	<b>08:30 – 18:00</b>
Topic 1	Thursday	08:30 – 09:45
Topic 2	Thursday	09:45 – 11:00
		<i>Short break: 11:00 – 11:15</i>
Topic 3	Thursday	11:15 – 12:30
		<i>Long break: 12:30 – 13:30</i>
Topic 4.1.	Thursday	13:30 – 14:45
Topic 4.2. Lecture	Thursday	14:45 – 16:00
		<i>Short Break: 16:00 – 16:15</i>
Topic 5	Thursday	16:15 – 17:30
Open Discussion	Thursday	17:30 – 18:00
<b>15.03.2024</b>	<b>Friday</b>	<b>08:30 – 18:00</b>
Topic 6.1	Friday	08:30 – 09:45
Topic 6.2	Friday	09:45 – 11:00
		<i>Short break: 11:00 – 11:15</i>
Topic 7	Friday	11:15 – 12:30
		<i>Long break: 12:30 – 13:30</i>
Topic 8	Friday	13:30 – 14:45
Topic 9	Friday	14:45 – 16:00
		<i>Short break: 16:00 – 16:15</i>
Topic 10	Friday	16:15 – 17:30
Open Discussion	Friday	17:30 – 18:00

*Note: Each sub-session lasts 75 minutes, with 60 minutes of Seminar Paper's presentation from the participant who has booked the corresponding topic, and 15 minutes of open discussion.*

### Office hours:

Wednesday, 11 a.m. - 12:30 p.m. In advance, booking an appointment at [pranvera.shehaj@fu-berlin.de](mailto:pranvera.shehaj@fu-berlin.de) is required.

For further questions regarding the seminar, please write an email to [pranvera.shehaj@fu-berlin.de](mailto:pranvera.shehaj@fu-berlin.de)