

Country-by-country reporting: Assessment of tax avoidance and policy challenges

Research workshop on 18 March from 14:00 to 17:15 CET on Zoom, organised by Petr Janský (CORPTAX) and Irma Mosquera Valderrama (GLOBTAXGOV).

We welcome participation from researchers and other experts worldwide: please register [here](#).

Country-by-country reporting by multinational corporations is where CORPTAX meets GLOBTAXGOV. The aim of CORPTAX is to establish how much multinational corporations pay in taxes, to what extent these taxes are paid in tax havens, and which factors drive these patterns. The aim of GLOBTAXGOV is to assess the feasibility and legitimacy of the current model of global tax governance and the role of the OECD and the EU in international tax law making. Country-by-country reporting by multinational corporations can be important for both projects' aims, but is it? That is the overarching question for this workshop's excellent speakers.

Workshop programme

Introduction (14:00–14:15): Country-by-country reporting and tax avoidance

Introductions by Petr Janský (CORPTAX) and Irma Mosquera Valderrama (GLOBTAXGOV).

Session 1 (14:15–15:30): Country-by-country reporting and tax avoidance

Speakers (14:15–15:00; 15-minute presentations): Javier Garcia-Bernardo, Johannes Voget, Sarah Godar.

Questions and answers (15:00–15:30), moderated by Petr Janský.

Session 2 (15:45–17:15): Country-by-country reporting and policy challenges

Speakers (15:45–16:45; 15-minute presentations): Frederik Heitmüller, Danuše Nerudová, Saila Stausholm, Frances Hackett.

Questions and answers (16:45–17:15), moderated by Irma Mosquera Valderrama.



GLOBTAXGOV CORPTAX
A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



**Universiteit
Leiden**
The Netherlands



**CHARLES
UNIVERSITY**

Workshop speakers and moderators

<p><u>Javier Garcia-Bernardo</u>, CORPTAX postdoctoral researcher at Charles University, Prague</p> <p>Paper: Profit Shifting of Multinational Corporations Worldwide</p>
<p><u>Sarah Godar</u>, PhD candidate in economics at Charles University, Prague</p> <p>Paper: How Much Multinational Corporations Really Pay in Taxes and Where: Evidence from the Voluntarily Published Country-by-Country Reports</p>
<p><u>Franki Hackett</u>, Policy Leader Fellow at the European University Institute</p> <p>Paper: Incremental Improvement: How Public Country-by-Country Reporting Has Demonstrated the Value of Tax Transparency Requirements without Crystallising the Predicted Costs</p>
<p><u>Frederik Heitmüller</u>, PhD candidate in the GLOBTAXGOV project at Leiden University</p> <p>Paper: Implementation of the Country-by-Country Reporting Exchange System: Obstacles to Data Access and Use</p>
<p><u>Petr Janský</u>, Associate Professor of Economics at Charles University, Prague and principal investigator of CORPTAX</p> <p>Moderator of Session 1.</p>
<p><u>Irma Mosquera Valderrama</u>, Associate Professor of Tax Law at Leiden University and principal investigator of GLOBTAXGOV</p> <p>Moderator of Session 2.</p>
<p><u>Danuše Nerudová</u>, Professor of Economics and Head of Department of Accounting and Taxes at Mendel University in Brno</p> <p>Paper: Profit Shifting in Central European Countries</p>
<p><u>Saila Stausholm</u>, PhD fellow at Copenhagen Business School and CORPTAX postdoctoral researcher at Charles University, Prague (from 2022)</p> <p>Paper: Transparency Just for Show? Evaluating Country-by-Country Reporting Data in the Extractive Industries</p>
<p><u>Johannes Voget</u>, Professor, Chair of Taxation & Finance at the University of Mannheim</p> <p>Paper: Can European Banks' Country-by-Country Reports Reveal Profit Shifting? An Analysis of the Information Content of EU Banks' Disclosures</p>

CORPTAX aims to establish how much multinational corporations pay in taxes, to what extent these taxes are paid in tax havens, and which factors drive these patterns. Ultimately, it aims to use theoretical, methodological and empirical innovations to transform the understanding of corporate taxation in a globalised world. The five-year-long project was launched in January 2021 and is funded by the Czech Science Foundation (21-05547M). CORPTAX is based at the Institute of Economic Studies, Faculty of Social Sciences, Charles University, Prague, Czechia.

GLOBTAXGOV – A New Model of Global Governance in International Tax Law Making is a research project funded by the EU H2020 ERC Research & Innovation Programme. The principal investigator of this project is Irma Johanna Mosquera Valderrama, who has received an ERC Starting Grant by the European Research Council for the period February 2018 - January 2023. The overall aim of GLOBTAXGOV is to assess the feasibility and legitimacy of the current model of global tax governance and the role of the OECD and the EU in international tax law making. Unlike the former OECD projects that only provide for exchange of information between countries, in the BEPS Project, the EU Anti-Tax Avoidance Directive, the EU state aid investigations and the EU External Strategy, the OECD and the EU focus on substantive issues that, when implemented, will change the international tax architecture of developed and developing countries.