

Seminar - 6 ETCS

## Research Topics on International (Business) Taxation

April 14 – 15, 2025

Open to Master Level candidates

Language: English

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. The participants must not only be able to understand and discuss the topics, but also to 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. International Profit Shifting
4. Countermeasures to tackle international profit-shifting: Anti-avoidance rules and CFC rules
5. Double tax treaties (DTTs) & Asymmetric Double tax treaties (DTTs)
6. Tax morality and (Corporate) Tax Compliance
7. Taxation and Democracy
8. Digitalization and Tax challenges

## Registration

Each candidate should register by **March 31, 2025**, and choose the topic for the presentation by **April 7, 2025**. Rule for topic choice: *First come, first served*. Registered participants should choose the topic they are interested to present following the link that they will receive by email.

## Literature

The required mandatory reading list will be accessible on *Blackboard*. For each topic, it is decided upon one mandatory journal article, which serves as the main focus for the presentation and the discussion in class. Participants are highly encouraged to read before the mandatory journal articles for an active participation during the seminar and for a more collaborative discussion.

## Requirement

80% participation is the primary criteria for crediting the seminar.

In addition, students should present one journal article among the mandatory reading list.

Students have 20 minutes booked for presentation.

## Grading

The grading format for the seminar is a *Pass* or *Fail*.

## Office hours:

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