



CPB Symposium *The End of Tax Havens?*

24 January 2019, The Hague

Recent initiatives of the OECD and the EU have announced a clamp-down on aggressive tax planning by multinationals. Moreover, the US have reformed their taxation of corporations, no longer allowing indefinite deferral of taxation by accumulating foreign income off-shore. New fiscal legislation in the Netherlands attempts to combat its role in facilitating international tax avoidance. Will all this lead to the demise of tax havens? And do corporate tax avoidance and tax evasion by wealthy individuals go hand in hand?

These topics have also been brought to the public eye, if not judgement, by phenomena such as the Panama Papers and the Swiss Leaks by which thousands of international financial constructions of firms and individuals have been brought to daylight. The issues are policy relevant too, because of the tax morale, tax revenues, tax equity, and for maintaining an attractive international investment climate. More than enough reasons for the CPB to host, on 24 January 2019, a Symposium titled *The End of Tax Havens?* The aim is to contribute to the debate with sound economic analysis and discussion of empirical research.

The Symposium will be held at the CPB, Bezuidenhoutseweg 30, The Hague.

The programme is as follows.

14.30 – 15.00	Reception
15.00 – 15.20	Welcome / Opening : Laura van Geest (Director CPB) / Menno Snel (State Secretary for Finance)
15.20 – 16.00	Keynote: Niels Johannesen (University of Copenhagen)
16.00 – 16.10	Discussant: Astrid van Mierlo (European Commission)
16.10 – 16.30	Discussant: Marlies de Ruiter (EY)
16.30 – 17.15	Panel Discussion with the keynote speaker, the discussants, Pieter Hasekamp (Finance) and Arjan Lejour (CPB)
17.15 – 18.15	Drinks



Prof. Niels Johannesen, University of Copenhagen

Professor of economics, Niels is an expert on tax havens, both theoretical and empirical. His work covers taxation of the multinational firm, regulation, financial transparency, bank secrecy, tax avoidance by multinational firms and tax evasion by wealthy individuals and the role of tax havens. Niels is always after what the data can tell us. His work has been published in top journals, such as the American Economic Review and the Journal of Public Economics. He was winner of the Peggy and Richard Musgrave Prize in 2010.

Astrid van Mierlo, European Commission

Astrid is head of sector in the Economic Analysis Unit of DG Taxud (Taxation and Customs Union). Her work in DG Taxud has largely focused on aggressive tax planning. Before joining DG TAXUD, Astrid worked in DG COMP (Competition). She graduated from the Université Catholique de Louvain and University of East Anglia.

Marlies de Ruiter, EY

A gifted speaker, Marlies serves as EY Global ITS (International Tax Services) Tax Policy leader. Before she was at the OECD, deeply involved with the BEPS initiative as the head of the Tax Treaty, Transfer Pricing and Financial Transactions Division. She gained vast tax policy experience in positions of authority in the Dutch Ministry of Finance. Marlies is a graduate of Erasmus University Rotterdam.

Arjan Lejour, CPB & Tilburg University

Arjan is programme leader at the Public Finance sector of CPB and associate professor at the Fiscal Institute of Tilburg University. His research focuses on taxation of capital income and in particular international business taxation. He received his PhD from Tilburg University and graduated from Erasmus University Rotterdam.

Pieter Hasekamp, Ministry of Finance

Pieter is Director-General for Tax and Customs Policy & Legislation at the Ministry of Finance in the Netherlands. From 2008 to 2015, he was chief executive officer of the Netherlands' Association of Health Care Insurers. Pieter received his PhD from the European University Institute and graduated from Erasmus University Rotterdam.