



Centraal Planbureau

CPB Workshop

The End of Tax Havens?

23 & 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?

These policy initiatives are motivated by current practices of tax avoidance and evasion which are believed to be wide spread. Publications of the Panama Papers and of the Swiss Leaks, by which thousands of international financial constructions of firms and individuals have been brought to daylight, have contributed to this believe. However the size remains unclear. In recent years, a number of researchers have put in a lot of effort of measuring the size of tax avoidance and evasion. This workshop wants to take stock of the current understanding of these issues and to identify the blind spots.

We have confirmed presentations by Sarah Clifford (Oxford University Centre for Business Taxation), Nadine Riedel (RuhR University Bochum), Dirk Schindler (Norwegian School of Economics), Andrzej Stasio (Vienna University of Economics and Business), Michael Overesch (University of Cologne) and Tibor Hanappi (OECD). We expect participation of academics and policy makers. After the morning session of the academic workshop on the 24th of January there will be a public symposium in the afternoon with a keynote address by Niels Johannesen (University of Copenhagen) and with Marlies de Rooter (EY) and Astrid van Mierlo (European Commission) as discussants.

Date: 23 & 24 January 2019

Organiser: CPB, Netherlands Bureau for Economic Policy analysis

Place: Bezuidenhoutseweg 30, The Hague, The Netherlands

Registration is required and can be done by e-mail to S.Pailer@cpb.nl . There is a limited number of places available.