

# Taxing Multinational Firms

Mannheim, 18 and 19 November 2013

Economic activities of multinational firms are becoming more and more complex and diverse, and national governments find it increasingly difficult to tax profits of multinational firms appropriately. In public debate, the view is widespread that multinational firms engage in tax avoidance. Many national governments, including those of Germany and the UK, have announced measures against "aggressive" tax planning by multinational firms. The OECD is working on its BEPS (Base Erosion and Profit Shifting) project to reform the international allocation of taxable profit between countries.

This conference aims to foster discussion on these issues by bringing together various research approaches to the taxation of multinational firms. Papers addressing the following questions are particularly welcome:

- ▶ How should governments tax multinational firms?
- ▶ How should tax policy respond to income shifting?
- ▶ How do corporate taxes impact investment and financing decisions of multinational firms?
- ▶ What are the economic implications of existing regimes for taxing foreign source income? How should they be reformed?
- ▶ Should acquisitions and greenfield investment be taxed differently?

#### Keynote Speaker

Harry Huizinga (Tilburg University, the Netherlands)

#### Organisers

ZEW Mannheim, University of Mannheim and Oxford University Centre for Business Taxation

#### Scientific Committee

Johannes Becker (University of Münster), Michael Devereux (CBT Oxford), Clemens Fuest (ZEW and University of Mannheim), Friedrich Heinemann (ZEW), Eckhard Janeba (University of Mannheim and ZEW), Christoph Spengel (University of Mannheim and ZEW)

#### Paper Submission Procedure

You are invited to submit individual proposals for the conference. These should include an extended abstract or, preferably, the full paper. Submissions should be e-mailed as PDF file to [taxation2013@zew.de](mailto:taxation2013@zew.de) by August 31, 2013.

Acceptance of proposals will be notified by September 25, 2013. Completed papers will be required no later than October 31, 2013. No conference fee will be charged for presenters. We will contribute to covering accommodation and travelling expenses for presenters of accepted papers.

Papers will be published in ZEW and CBT Discussion Paper series, but no conference volume is planned.

# ZEW

Zentrum für Europäische  
Wirtschaftsforschung GmbH

Centre for European  
Economic Research

#### Contact

Centre for European Economic Research (ZEW)  
Research Department "Corporate Taxation and Public Finance"

Frank Streif

P.O. Box 10 34 43 · 68034 Mannheim · Germany

Phone: +49 621 1235-398 · Fax: +49 621 1235-223

E-mail: [taxation2013@zew.de](mailto:taxation2013@zew.de) · Internet: [www.zew.eu](http://www.zew.eu)