

## Summer School on Taxation and R&D

University of Mannheim, Germany

Venue: Room SO 418 (Schloss, East Wing)

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### PROGRAM

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Monday, July 24, 2017

10:30 - 11:00	Registration
11:00 - 11:15	Welcome Address
<b>11:15 - 12:00</b>	<b>R&amp;D and Taxation: An International Overview</b>
<b>12:00 - 12:45</b>	<b>Measuring Effective Tax Burdens for R&amp;D</b>
13:00 - 14:30	Lunch: Novus (M4 1, 68161 Mannheim)
<b>14:30 - 16:45</b>	<b>Session 1</b>
16:45 - 17:15	Coffee Break
<b>17:15 - 18:45</b>	<b>Session 2</b>
19:30	Dinner: Tomate (B6 12, 68159 Mannheim)

Tuesday, July 25, 2017

09:00 - 09:30	Welcome Coffee
<b>09:30 - 11:00</b>	<b>Session 3</b>
11:00 - 11:30	Coffee Break
<b>11:30 - 12:30</b>	<b>Session 4</b>
12:30	Closing Remarks
	Lunch: Dachgarten (O5 9-12, 68161 Mannheim)

### Allocated Time

Sessions 1 & 2: presentation 30 minutes, formal discussion 5 minutes, floor discussion 10 minutes

Sessions 3 & 4: presentation 20 minutes, formal discussion 5 minutes, floor discussion 5 minutes

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**Monday, July 24, 2017**

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10:30 - 11:00	Registration
11:00	Welcome Address (Christoph Spengel)
11:15 - 12:00	<p><b>R&amp;D and Taxation: An International Overview</b> <b>Christoph Spengel</b> (University of Mannheim)</p> <p><b>Measuring Effective Tax Burdens for R&amp;D</b></p>
12:00 - 12:45	<b>Jost Heckemeyer</b> (University of Hannover) and <b>Maximilian Todtenhaupt</b> (University of Mannheim and ZEW)
13:00 - 14:30	Lunch: Novus (M4 1, 68161 Mannheim)
14:30 - 16:45	<p><b>The Effect of Innovation Box Regimes on Income Shifting and Real Activity</b> Shannon Chen, <b>Lisa De Simone</b> (Stanford University), Michelle Hanlon and Rebecca Lester Discussant: Katharina Nicolay (University of Mannheim and ZEW)</p> <p><b>Patent Boxes and Patent Transfers</b> <b>Fabian Gaessler</b> (Max Planck Institute Munich), Bronwyn H. Hall and Dietmar Harhoff Discussant: Jost Heckemeyer (University of Hannover)</p> <p><b>The impact of patent box regimes on the M&amp;A market</b> <b>Sebastien Bradley</b> (Drexel University), Leslie Robinson and Martin Ruf Discussant: Johannes Voget (University of Mannheim)</p>
16:45 - 17:15	Coffee Break
17:15 - 18:45	<p><b>Corporate Taxation and Location of Intangible Assets: Patents vs. Trademarks</b> Olena Pfeiffer and <b>Johannes Voget</b> (University of Mannheim) Discussant: Estelle Dauchy (Campaign for Tobacco-Free Kids)</p> <p><b>SESSION 2</b> International Taxation and Innovation</p> <p><b>Are Innovative Firms Financially Constrained? Evidence from R&amp;D Tax Incentives in OECD Countries</b> Sophia Chen and <b>Estelle P. Dauchy</b> (Campaign for Tobacco-Free Kids) Discussant: Daniela Steinbrenner (University of Mannheim and ZEW)</p>
19:30	Dinner: Tomate (B6 12, 68159 Mannheim)

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**Tuesday, July 25, 2017**

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9:00 - 9:30 Welcome Coffee

9:30 - 11:00

**CFC Rules and the (Re-)location of Patents: Evidence from the Cadbury Schweppes Judgement**

**Hendrik Jungmann** (University of Salzburg), Steffen Juranek, Jörg Paetzold and Hannes Winner

Discussant: Barbara Stage (University of Mannheim)

SESSION 3  
Patents and Taxation

**Spillover from the Heaven: Cross-Border Externalities of Patent Box Regimes Within Multinational Firms**

Thomas Schwab and **Maximilian Todtenhaupt** (University of Mannheim and ZEW)

Discussant: Sebastien Bradley (Drexel University)

**Patent Boxes and the Relocation of Intellectual Property**

**Laurie Ciaramella** (Mines ParisTech, PSL)

Discussant: Thomas Schwab (University of Mannheim and ZEW)

11:00 - 11:30

Coffee Break

11:30 - 12:30

**The Effect of Government Research Grants on Firm Innovation: Theory and Evidence from Austria**

**Rainer Widmann** (Northwestern University)

Discussant: Fabian Gaessler (Max Planck Institute Munich)

SESSION 4  
Innovative Firms

**Are Innovative Firms Too Aggressive in Avoiding Taxes?**

C.S. Agnes Cheng, Peng Guo, **Chia-Hsiang Weng** (Hong Kong Polytechnic University) and Qiang Wu

Discussant: Lisa De Simone (Stanford University)

12:30

Closing Remarks (Johannes Voget)

Lunch: Dachgarten (05 9-12, 68161 Mannheim)



- Info-Point  
Infothek  
Info-Center
- ecUM Terminals
- Bibliothek
- Café E0  
Campusshop  
Café Soleil
- Mensaria
- Sportanlagen
- BIOTOPIA  
Fahrradstation
- HO Haus Oberrhein
- KR Kaiserring
- PR Parkring (Wohnhaus)

..... Für Fahrradfahrer empfohlen