

5th Vienna Doctoral Consortium in Taxation
Amberger / Bornemann / Eberhartinger /
Novotny-Farkas / Petutschnig / Sureth-Sloane
20 -21 January 2022

Program as per 17 January 2022

Thursday, 20 th January, 2022 - Room: TC.2.03			
Time	Presenter	Paper Title	Discussant
9:00 9:15		Introductory round	
9:15 10:15	Henning Giese <i>U Paderborn</i>	Giese/Holtmann: Towards Green Driving the Effect of Tax Incentives on the Registration of Plug-in Hybrids	Matthias Petutschnig <i>WU</i>
10:15 11:15	Vincent Compagnie <i>IESEG</i>	Compagnie/Struyfs/Torsin: Tax avoidance as an unintended consequence of environmental regulation: Evidence from EU ETS	Mariana Sailer <i>WU</i>
11:15		Break	
11:30 12:30	Robert Vossebürger <i>WHU</i>	De Vito/Hillmann/Jacob/Vossebürger: Do personal income taxes affect corporate tax-motivated profit shifting?	Jochen Hundsdoerfer <i>FU Berlin</i>
12:30		Lunch break (Baschly WU - on participants' charge)	
14:00 15:00	Eva Matthaai <i>FU Berlin</i>	Matthaai: Social Norms of Taxation: Do we apply different norms to companies than to private individuals?	Eva Eberhartinger <i>WU</i>
15:00 16:00	Arndt Weinrich <i>U Paderborn</i>	Weinrich: Press Coverage of Tax Reforms: Textual Sentiment as Outside Tactic of Interest Groups?	Inga Hardeck <i>U Regensburg</i>
19:00	Dinner	Restaurant Stiegl-Ambulanz Altes AKH, Alser Str. 4, 1090 Wien https://www.stiegl-ambulanz.com	



Friday, 21st January, 2022 - Room: TC.4.0.3

Time	Presenter	Paper Title	Discussant
10:00 11:00	Xixi Zhang <i>WU</i>	Petutschnig/Zhang: Mutual Agreement Procedure and Foreign Direct Investments: Evidence from Firm-level Data	Reinald Koch <i>KU Eichstaett-Ingolstadt</i>
11:00 12:00	Stefan Weck <i>U Mannheim</i>	Mueller/Spengel/Weck: How Do Investors Value the Publication of Tax Information? Evidence from the European Public Country-By-Country Reporting	Zoltán Novotny-Farkas <i>WU</i>
12:00	Lunch break (Das Campus - on participants' charge)		
13:30 14:30	Alina Pfrang <i>U Mannheim</i>	Doerrenberg/Pfrang/Schmitz: How to Improve Payroll Tax Evasion of Small Firms? Evidence from a Randomized Field Experiment	Matthias Kasper <i>U Vienna</i>
14:30 15:30	Ayse Sule Oezdogan <i>WU</i>	Oezdogan: Importer Behavior after Targeted Tariff Increases: A Firm Level Analysis	Robert Ullmann <i>U Augsburg</i>

Participation 50,- €

The entire Doctoral Research Seminar will be in English.

Presentation 15 min; Discussant 15 min; Open discussion 30 min

Venue:

WU Vienna University of Economics and Business
Welthandelsplatz 1
1020 Vienna
Austria

Room:

20th January: TC.2.0.3
21st January: TC.4.0.3

Contact:

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Covid-19 policy:

According to today's policy, the Doctoral Consortium will take place in person. If circumstances change (lockdown; change in WU-policy), the Doctoral Consortium will take place in an online-format.

Entry into Austria requires "2G+", i.e. "geimpft oder genesen, und negative PCR-Test" (double vaccinated or recovered, plus negative PCR-test) or triple vaccinated. Find details [here](#).

Access to WU requires "2,5G", i.e. "geimpft, genesen, oder PCR-getestet" (double vaccinated, or recovered, or negative PCR-test). Find details below

- 1) Proof issued by an authorized institution confirming a negative molecular SARS-CoV-2 test (PCR test) taken no longer than 48 hours ago
- 2) A recovery certificate pursuant to § 4d of the Epidemics Act 1950 (Epidemiegesetz) confirming that the person in question has overcome a SARS-CoV-2 infection during the previous 180 days or a medical certificate based on molecular diagnostics confirming that the person in question has overcome a SARS-CoV-2 infection during the previous 180 days
- 3) Proof of either of the following types of vaccination with a centrally authorized COVID-19 vaccine:
 - a) Vaccination with a second dose; the first dose must have been received no longer than 360 days ago and at least 14 days must have elapsed between the first and second dose
 - b) Vaccination with a one-shot vaccine received at least 22 days but no longer than 270 days ago
 - c) A vaccination received at least 21 days after a positive molecular SARS-CoV-2 test result or a vaccination received after obtaining proof of neutralizing antibodies; in such cases, the vaccination must have been received no longer than 360 days ago
 - d) A further vaccination, administered not more than 360 days previously. At least 120 days must have passed between this and the previous vaccination (in the case of second vaccinations pursuant to item a above or a first vaccination after recovery) or 14 days (in the case of vaccination with a vaccine for which only one vaccination is required).
- 4) International Certificate of Vaccination recording that the person in question has received one of the types of vaccination listed above (see item 3).
- 5) A quarantine notice issued for a person who has proof of contracting SARS-CoV-2 in the 180 days prior to the required test
- 6) Proof of neutralizing antibodies issued no longer than 90 days ago