

The Tax System in Times of Unrest: Progressivity, Mobility and Instability

20–21 May

NHH Norwegian School of Economics

Helleveien 30, 5045 Bergen

Day 1 – 20 May

09:30 – Registration and coffee

10:00 – Welcome

Teresa Simon-Almendal, Chair of the Nordic Tax Research Council

10:15 – Migration and Tax Progressivity.

- Chair, Floris Zoutman
- Kaisa Kotakorpi, Finnish Centre of Excellence in Tax Systems Research
“Migration and tax Policy: Evidence from Finnish full population data”
- Jonas Kolsrud, Linnaeus University
“The Capital advantage: Comparing returns to ability in labor and capital markets”

11:15 – Prize-Winner Session

- Andrzej Leszek Stasio, European Commission Joint Research Centre
“Economic Effects of Simplified Procedures for Claiming Cross-Border Tax Reliefs”

11:45 – Lunch

12:45 – Keynote

- Chair, Evelina Gavrilova-Zoutman
- Ricardo Perez-Truglia, UCLA Anderson School of Management
“Fairness and Tax Compliance”

13:45 – Coffee

14:15 – Panel on the Exit Tax

- Moderator, Ole-Andreas Elvik Næss, NHH Norwegian School of Economics
- Ilpo Kauppinen, VATT Institute for Economic Research
- Astrid Erlingsen, Norwegian Ministry of Finance
- Harald Hauge, Wikborg Rein
- Peter Koerver Schmidt, CBS Copenhagen Business School
- Gisle James Natvik, BI Norwegian Business School

16:00 – Bus departs from NHH to hotel

18:00 – Social event and afternoon talk at Schøtstuene, Bryggen
“Taxes in the Medieval Period,” by Jørn Øyrehagen Sunde, University of Oslo

19:30 – Dinner at Grand Bergen Store spisesal

Day 2 – 21 May

09:15 – Welcome to Day 2

- Floris Zoutman, NHH Norwegian School of Economics
“Presentation of NOCET - Norwegian Center for Taxation”

09:30 – VAT Avoidance and Fraud

- Chair, Mohammed Mardan
- Mariya Senyk, Lund University
“Challenges and opportunities of digitalization in the field of VAT”
- Tuomas Kosonen, VATT Institute for Economic Research
“Multifaceted Responses to a VAT reform: Evidence from an RCT and a Quasi-Experiment”
- Annalisa Tassi, IRVAPP Research Institute for the Evaluation of Public Policies
“VAT Collection Only at the Retail Stage: Evidence on Tax Compliance”

10:30 – Coffee

11:00 – Taxing businesses and their owners

- Chair, Jarle Møen
- Peter Koerver Schmidt, CBS and Henrik Skar, University of Bergen
“Designing Net Wealth Taxes - Challenges in Valuating Shares in Unlisted Companies”
- Håkan Selin, IFAU Institute for Evaluation of Labor Market and Education Policy
“Firm Level Responses to a Discontinued Dividend Tax Reform”
- Floris Zoutman, NHH Norwegian School of Economics
“Wealth Taxation: The Key to Unlocking Capital Gains”

13:00 – Closing of Conference

By Teresa Simon-Almendal, Chair of the Nordic Tax Research Council

13:15 – Lunch