

# VENICE SUMMER INSTITUTE 2019

## Taxation in the Digital Economy: Theory and Evidence

San Servolo, 3 - 4 June 2019

### Program

#### Monday, 3 June 2019

09:00 – 09:15 **Welcome & Introduction**

#### **Session 1: Taxing Platforms**

09:15 – 10:00 **The Taxman Calls. How Does Facebook Answer?  
Global Effects of Taxation on Online Advertising**  
ANTONIO RUSSO (ETH Zurich)  
*Discussant: Irem Guceri*

10:00 – 10:45 **Inferring Tax Compliance from Pass-through:  
Evidence from Airbnb Enforcement Agreements**  
MARK J. TREMBLAY (Miami University)  
*Discussant: Michael Smart*

10:45 – 11:15 **Coffee Break**

#### **Session 2: Keynote Lecture**

11:15 – 12:15 **Digitization's Impact on the Cultural Industries**  
JOEL WALDFOGEL (University of Minnesota)

12:15 – 13:45 **Lunch**

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## Session 3: Cross-Border and Online Shopping

- 13:45 – 14:30 **Tax Avoidance through E-commerce and Cross-border Shopping**  
BENJAMIN HARBOLT (Clemson University)  
*Discussant: Irem Guceri*
- 14:30 – 15:15 **Taxation, Agglomeration and the Internet & The Internet as a Tax Haven? Empirical Evidence of the Effect of Online Shopping on Tax Rates**  
DAVID R. AGRAWAL (University of Kentucky)  
*Discussant: Michael Smart*
- 15:15 – 16:15 **Policy Keynote:  
Addressing the Corporate Income Tax Challenges Arising from Digitalisation – Update on Latest Developments**  
DAVID BRADBURY (OECD)
- 16:15 – 16:45 Coffee Break

## Session 4: Digital Tax Issues

- 16:45 – 17:30 **Optimal Business Taxation at Source, the Benefit Principle and BEPS**  
JOHANNES BECKER (University of Muenster)  
*Discussant: Eckhard Janeba*
- 17:30 – 18:15 **Profit Sharing Rules and Taxation of Multinational Two-sided Platforms**  
GABRIELLE DEMANGE (Paris School of Economics-EHESS)  
*Discussant: Lapo Filistrucchi*
- 19:30 **Conference Dinner (on San Servolo)**

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**Tuesday, 4 June 2019**

## **Session 5: Issues in Commodity Taxation**

- 08:30 – 09:15 **Multi-part Tariffs and Differentiated Commodity Taxation**  
MOHAMMED MARDAN (Norwegian School of Economics)  
*Discussant: Sebastian Kessing*
- 09:15 – 10:00 **Cross-border or Online – Tax Competition with Mobile Consumers under Destination and Origin Principle**  
LAURA BIRG (University of Goettingen)  
*Discussant: Sebastian Kessing*
- 10:00 – 10:30 Coffee Break

## **Session 6: Corporate Taxation**

- 10:30 – 11:15 **A Digital Services Tax: A Conceptual Defense**  
WEI CUI (University of British Columbia)  
*Discussant: Eckhard Janeba*
- 11:15 – 12:00 **Profit Shifting Under a Destination-based Cash Flow Tax**  
AIJA RUSINA (Norwegian School of Economics)  
*Discussant: Michael Stimmelmayer*
- 12:00 **Concluding Comments**
- 12:15 **Lunch and End of Workshop**