

Doctoral Tax Seminar

28 January 2026

Schedule

08:30 – 09:00	Welcome, Coffee, Registration
09:00 – 09:40	Property Tax and Housing Prices: Evidence from Czechia Oliver Škultéty and Jan Žalman <i>Discussant: Basil Jan</i>
09:40 – 10:05	Effects of the German Real Estate Transfer Tax on real estate markets Reinald Koch and Julian Spieleder
10:05 – 10:30	Income Tax Credits for Consumer Services: A Way to Tackle Informal Work? Thiess Buettner, Boryana Madzharova, and Maximilian Nuebling
10:30 – 11:10	Networking
11:10 – 11:50	The Impact of Asset Revaluation on Corporate Investment During Crises Antonio De Vito, Marco Maria Mattei, and Noemi Pecoraro <i>Discussant: Katharina Schmidt</i>
12:00 – 12:30	Workshops (Roxanne Raabe & Marcel Olbert)
12:30 – 13:30	Lunch
13:30 – 14:10	The Effect of Losses on Profit Shifting Incentives Tobias Hahn and Saja Moosmann <i>Discussant: Stefanie Pendl</i>
14:10 – 14:35	Tax Loss Offsetting and Changing Ownership - Do Tax Effects or Sunk Costs Matter? Harald Jansen and Nicole Pauer <i>Discussant: Tommaso Deidda</i>
14:35 – 15:00	Coffee Break
15:00 – 15:40	Non-deductible Royalty Expenses: A Remedy to Combat IP-driven Profit Shifting? Emilia Gschossmann and Christin Schmidt <i>Discussant: Stefan Baaken</i>
15:40 – 16:00	The Impact of the 2017 U.S. Tax Reform on Real Economic Activities of U.S. Foreign Subsidiaries Michael Overesch and Felix Reichert