

# Doctoral Tax Seminar

## 28 January 2026

### *Schedule*

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