

# Doctoral Tax Seminar

## 28 January 2026

### *Schedule*

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| <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><br>Oliver Škultéty and <b>Jan Žalman</b><br><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><br>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><br>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><br>Antonio De Vito, Marco Maria Mattei, and <b>Noemi Pecoraro</b><br><i>Discussant: Katharina Schmidt</i> |
| <b>12:00 – 12:30</b> | <b>Workshops</b> (Roxanne Raabe & Marcel Olbert)   |
| <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><br><b>Tobias Hahn</b> and Saja Moosmann<br><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><br>Harald Jansen and <b>Nicole Pauer</b><br><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><br><b>Emilia Gschossmann</b> and Christin Schmidt<br><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><br>Michael Overesch and <b>Felix Reichert</b>                                   |