



Firms and International Taxation

20 avenue de Ségur Paris 7^e
Room 5.720

- 14:00-15:30 **Session 1: Evidence about Profit Shifting and Tax Avoidance**
Chair: *Philippe Martin (CAE and Sciences-Po)*
**The Scope and Geography of Multinationals' Taxation:
Evidence from Micro Data**
*Mathieu Parenti (Université Libre de Bruxelles)
and Farid Toubal (ENS Paris-Saclay and CAE)*
Aggregate Evidence about Profit Shifting
Vincent Vicard (CEPII)
Firms and International Taxation: Comments
Julien Pellefigue (Deloitte and CRED)
- 15:30-15:45 **Pause**
- 15:45-18:00 **Session 2: Where Do we Stand with International Tax Reforms?**
Chair: *Agnès Bénassy-Quéré (University of Paris 1 and Paris School of Economics)*
**What Should Be Taxed? Residence versus Destination Principle
and anti-tax avoidance measures**
Clemens Fuest (IFO and University of Munich)
The BEPS Actions and the Current OECD Agenda
Pascal Saint-Amans (OECD)
The European Commission Proposal
Gaëtan Nicodème (European Commission)
Towards BEPS 2.0? Presentation of the GLOBE Initiative
Gaël Perraud (Ministry of Finance)
General discussion with all participants