

TX.PS.Session 1	Thursday 11.00-12.30	Tre Hall Aaria
Chair: Oestricher Andreas		
3204 Aschauer		Modelling Austria'S Corporate Tax Reduction In 2005 And Capital Market Reaction
3376 Watrin		Germany's Repeal Of The Corporate Capital Gains Tax In 2001: Effects On The M&a Market
3460 Pick		The Impact Of The German Corporate Tax Reform 2002 On Stock Prices On The Announcement Day Of Share Repurchases
TX.PS.Session 2	Thursday 14.00-15.30	Tre Hall Basso
Chair: Mueller Jens		
3522 Oestreicher		The Impact And Empirical Relevance Of The German Group Taxation Regime From An Income Tax Perspective
3547 Dahle		Group-Taxation And Loss-Offset In The Eu - An Analysis For Ccctb And Etas -
3805 Niemann		Investment Effects Of Capital Gains Taxation Under Simultaneous Investment And Abandonment Flexibility
TX.PSD.Session 3	Thursday 16.00-17.30	Tre Hall Sonaatti 1
Chair: Sy Aida		
Disc: Kestens Katrien		
Disc: Formigoni Henrique		
3203 Ruf		The Taxation Of Passive Foreign Investment: Lessons From German Experience
3420 Beuselink		Multinational Income Shifting, Corporate Governance And Firm Value
TX.PS.Session 4	Friday 09.00-10.30	Tre Hall Basso
Chair: Kestens Katrien		
3194 Massbaum		The Impact Of Thin Capitalization Rules On Capital Structure Decisions: A Comparison Of Italy, Belgium And Germany
3410 Rieger		Isolation And Quantification Of Tax Rate And Tax Clientele Uncertainty – An Analytical Model –
TX.PS.Session 5	Friday 11.00-12.30	Tre Hall Basso
Chair: Gorman Barry		
3524 Kager		Estimation Of Tax Values Based On Ifrs Information – Empirical Study Of German Dax30 And Austrian Atx Listed Companies –
3777 Formigoni		Study About Tax Incentives For The Accounting Earnings Management In Brazilian Public
4017 Mueller		Informativeness Of Earnings And Tax Reconciliation
TX.PS.Session 6	Friday 14.00-15.30	Tre Hall Basso
Chair: Ruf Martin		
3709 Kestens		The Effect Of The Notional Interest Deduction On The Marginal Tax Rates And The Level Of Equity Financing Of Belgian Smes.
4048 Grambovas		A Contribution To The Eu Tax Harmonisation Debate: Smes, Loss Firms And Companies With International Involvement