



Záznam o průběhu obhajoby disertační práce

Akademický rok: 2020/2021

Jméno a příjmení studenta: PhDr. Miroslav Palanský
Rok narození: 1992
Identifikační číslo studenta: 15671304

Typ studijního programu: doktorský
Studijní program: Ekonomie a finance
Studijní obor: Ekonomie a finance
Identifikační čísla studia: 521631

Název práce: Corruption, Tax Abuse, and Financial Secrecy
Pracoviště práce: Institut ekonomických studií (23-IES)
Jazyk práce: angličtina
Jazyk obhajoby: čeština
Školitel: doc. Petr Janský, M.Sc., Ph.D.
Oponent(i): prof. Nadine Riedel, M.Sc., Ph.D.
Gabriel Zucman, Ph.D.
prof. Niels Johannesen, M.A., M.Sc., Ph.D.

Datum obhajoby: 16.12.2020 **Místo obhajoby:** Praha
Hlasování komise: prospěl/a: 4 neprospěl/a: 0

Průběh obhajoby: The Defense Committee Chair welcomed present committee members and all participants that and joined the defense online in Microsoft Teams.
The Defense Committee Chair initiated the defense by verbal statements confirming (i) that a satisfactory number of Defense Committee Members were present, (ii) that the student fulfilled all the requirements as listed in the Study and Examination Code of Charles University.

The Defense Committee Chair introduced all committee members and asked Miroslav Palanský to present his dissertation thesis. Miroslav Palanský shortly described the main findings of the dissertation. Afterwards, Miroslav Palanský focused on the 4-th chapter called "Secrecy Jurisdictions and the Countries They Harm" in more detail.
After reading the referees' (appointed by the Graduation Council) comments, an open discussion followed. During the discussion, Miroslav Palanský satisfactorily answered all the questions from the audience.
During the Defense Committee voting, Miroslav Palanský left the room, the audience left the online room, and then committee members voted.
The Defense Committee members that were present online will

confirm this record in the form of per rollam voting within the next two days.

Question: Is there some theory behind the theory of bfsi, have you tried some robustness checks?

Answer: Regarding the choice of the formula, the goal of the transformation is to allow combining two datasets. Robustness checks were performed, four different datasets to construct the weights were employed.

The committee members were satisfied with the answer.

Question: Some of the countries are expected on list, but some are not - i.e. US, UK, how valid is this ranking? Some countries cannot share the information with less regularized countries - being afraid of leaking the information. What are policy implications?

Answer: The role of the US was checked thoroughly in the paper. For example in some US states it is easy to create an anonymous company. Regarding policy implications, we try to show the effect, the cost of the secrecy.

The committee members were satisfied with the answer.

Question: The role of the donations was mentioned. Connection to corruption?

Answer: Political donations by companies are not banned in some countries, but I try to show in my paper it should be banned overall.

The committee members were satisfied with the answer.

Question: Would not higher transparency be also a solution, instead of banning the donations? Would this help the problem or not?

Answer: Banning corporate donations can be circumvented by personal donations. We cannot identify the personal relationship very well. The donation is seen as an investment. The solution may be banning donations altogether and financing them from the taxes.

The committee members were satisfied with the answer.

Question: What is the tax treatment of the donations?

Answer: It is tax-deductible.

The committee members were satisfied with the answer.

Výsledek obhajoby:

prospěl/a (P)

Předseda komise:

prof. Ing. Oldřich Dědek, CSc. (přítomen)

Členové komise:

PhDr. Jiří Schwarz, Ph.D. (přítomen)

prof. PhDr. Petr Teplý, Ph.D. (přítomen)

Jiří Novák, M.Sc., Ph.D. (přítomen)

prof. Niels Johannesen, M.A., M.Sc., Ph.D.

Gabriel Zucman, Ph.D.

prof. Nadine Riedel, M.Sc., Ph.D.