Biography

Sarah Godar

Sarah Godar is a researcher at the EU Tax Observatory with a focus on corporate tax avoidance and tax competition. She also works on developing the research and data repository for the EU Tax Observatory website.

She holds a PhD in economics from the Charles University in Prague.

Previous activities include:
- Employment as a research associate at the Department of Business and Economics at the Berlin School of Economics and Law (BSEL)
- Coordination of the tax justice network Germany ("Netzwerk Steuergerechtigkeit")
- Employment as a research associate for the Master's Programme Tax Policy and Tax Administration at BSEL.

Selected research

Flamant, E., Godar, S., Gaspard R. (2021). New Forms of Tax Competition in the European Union: an Empirical Investigation. EU Tax Observatory Report No. 3, November 2021.

Godar, S. (2021). Tax Haven Investors and Corporate Profitability - Evidence of Profit Shifting by German Affiliates of Multinational Firms. FinanzArchiv 77(4): 345-375.

Godar, S., Aliprandi, G., Faccio, T. & Janský, P. (2022). The Long Way to Tax Transparency: Lessons from the Early Publishers of Country-by-Country Reports. EU Tax Observatory Working Paper No. 10, December 2022.