

Centre for Business Taxation Doctoral Meeting

6-7 September 2016, Oxford

Saïd Business School, University Oxford

PROGRAMME

Tuesday 6 September (Clore Lecture Room, West Wing)

09:00 – 09:30 Registration and coffee

SESSION I

Chair: **Michael Devereux** (Oxford University Centre for Business Taxation)

09:30 – 10:10 **Maximilian Todtenhaupt** (University of Mannheim and ZEW)
Taxing away M&A: The effect of corporate capital gains taxes on acquisition activity
with Lars P. Feld, Martin Ruf, Ulrich Schreiber and Johannes Voget

Discussant: **Michael Devereux** (Oxford University Centre for Business Taxation)

10:10 – 10:50 **Itay Peer** (Law School, University of Michigan)
Taxation of US headquartered multinationals

Discussant: **Theodore Seto** (Loyola Law School)

10:50 – 11:20 Coffee

SESSION II

Chair: **Judith Freedman** (Faculty of Law and Oxford University Centre for Business Taxation)

11:20 – 12:00 **Daisy Ogembo** (Law Faculty, University of Oxford)
The hard task of taxing the hard-to-tax: Lessons from two Kenyan case studies

Discussant: **Martin Hearson** (LSE)

12:00 – 12:40 **Thomas Rasmusen Torslov** and **Ludvig Wier** (University of Copenhagen)
Are less developed countries more exposed to multinational tax avoidance – method and evidence from micro-data
with Niels Johannesen

Discussant: **Irem Guceri** (Oxford University Centre for Business Taxation)

12:40 – 13:40 Lunch

SESSION III

Chair: **John Vella** (Oxford University Centre for Business Taxation)

13:40 – 14:20 **Hannah Nusser** (University of Mannheim)
On the interdependency of profit shifting channels and the effectiveness of anti-avoidance legislation

Discussant: **Martin Simmler** (Oxford University Centre for Business Taxation)

14:20 – 15:00 **Elizabeth Gil Garcia** (University of Alicante)
An approach to R&D (&I) tax incentives

Discussant: **Anzhela Cédelle** (Oxford University Centre for Business Taxation)

15:00 – 15:30 Coffee

SESSION IV

Chair: **Anzhela Cédelle** (Oxford University Centre for Business Taxation)

15:30 – 16:10 **Romero J.S. Tavares** (Wirtschaftsuniversität Wien)
Multinational firm theory and international tax law: Seeking coherence

Discussant: **Richard Collier** (Oxford University Centre for Business Taxation)

16:10 – 16:50 **Marcelo Iarranz** (IALS, University of London)
Does one size really fit all? A comparative study of the transfer-pricing frameworks of Brazil, India and South Africa

Discussant: **Glen Loutzenhiser** (Law Faculty, University of Oxford)

16:50 – 17:30 **Gianluca Mazzoni** (University of Michigan)
First, take a step back and ask yourself: what is going on economically?

Discussant: **Judith Freedman** (Faculty of Law and Oxford University Centre for Business Taxation)

19:00 Drinks reception and dinner at St Edmund's Hall

Wednesday 7 September (The Boardroom, East Wing)

SESSION V

- Chair: **Martin Simmler** (Oxford University Centre for Business Taxation)
- 09:00 – 09:40** **Eleanor Wilking** (University of Michigan)
Hotel tax incidence with heterogeneous firm evasion: evidence from Airbnb remittance agreements
- Discussant: **Simon Quinn** (Department of Economics, University of Oxford)
- 09:40 – 10:20** **Franz Reiter** (University of Munich)
Trading offshore: evidence on banks' tax avoidance
with Dominika Langenmayr
- Discussant: **Ken Okamura** (Saïd Business School, University of Oxford)
- 10:20 – 11:00** **Vincent Dekker** (University of Hohenheim)
A data-driven procedure to determine the bunching window – an application to the Netherlands
with Kristina Strohmaier and Nicole Bosch
- Discussant: **Abi Adams** (Department of Economics, University of Oxford)
- 11:00 – 11:30** Coffee

SESSION VI

- Chair: **Irem Guceri** (Oxford University Centre for Business Taxation)
- 11:30 – 12:10** **Panagiotis I. Karavitis** (University of Cyprus)
Risky profit-shifting
with Manthos D. Delis and Iftekhar Hasan
- Discussant: **Michael Stimmelmayer** (ETH Zurich)

12:10 – 12:50

Kristina M. Bott (Norwegian School of Economics)

Increasing tax compliance – auditing, appeals to tax morale, or both? A lab experiment

Discussant: **Johannes Abeler** (Department of Economics, University of Oxford)

12:50 – 13:30

Marcel Olbert (University of Mannheim)

International taxation in the digital economy: Challenge accepted?

Discussant: **John Vella** (Oxford University Centre for Business Taxation)

13:30 – 14:30

Lunch

WiFi

If you would like to use WiFi, please connect to **SBS-Conf**, for which there is no password.