



Centre for Business Taxation

Doctoral Meeting 22-23 September 2014, Oxford

Saïd Business School, Clore Lecture Room

PROGRAMME

Monday 22 September

9.00am – 9.30am Registration

SESSION I

Chair: Michael Devereux (Centre for Business Taxation)

9.30am – 10.15am James Mahon (Harvard University)*
Do accountants help firms respond optimally to tax policy?
with Eric Zwick (Harvard University)

Discussant: Steve Bond (University of Oxford and Centre for Business Taxation)

10.15am – 11.00am Christine Dobridge (The Wharton School, University of Pennsylvania)*
Fiscal stimulus and firms: are tax refunds effective?

Discussant: Li Liu (Centre for Business Taxation)

11.00am -11.30am Coffee

SESSION II

Chair: Giorgia Maffini (Centre for Business Taxation)

11.30am-12.15pm Margot Howard (University of North Carolina)
**Taxes, investors, and managers: exploring the taxation of foreign investors
in U.S. REITS**
with Katherine A. Pancak (University of Connecticut) and Douglas A.
Shackelford (University of North Carolina and NBER)

Discussant: Joel Slemrod (University of Michigan)

12.15pm - 1.00pm Pierre Bachas (University of California, Berkeley)*
Not(ch) your average tax system: behavioral responses of small Costa Rican firms

Discussant: Ben Lockwood (University of Warwick and Centre for Business Taxation)

1.15pm Lunch

SESSION III

Chair: Anzhela Yevgenyeva (Centre for Business Taxation)

2.15pm-3.00pm Maria Coelho (University of California, Berkeley)*
Dodging Robin Hood: responses to France and Italy's financial transaction taxes

Discussant: Giorgia Maffini (Centre for Business Taxation)

3.00pm-3.45pm Shawn Xiaoguang Chen (London School of Economics)*
Is VAT a very alterable tax in China?

Discussant: Michael Devereux (Centre for Business Taxation)

3.45pm-4.15pm Coffee

4.15pm-5.00pm Carolin Holzmann (University Erlangen-Nuremberg)*
Exploiting a window of opportunity: multinationals' profit shifting in the absence of restrictions

Discussant: Rita de la Feria (University of Durham and Centre for Business Taxation)

7.00pm-7.30pm Pre-dinner drinks at The Oxford Retreat

7.30pm Dinner at West Wing, Saïd Business School

Tuesday 23 September

SESSION IV

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

9.00am – 9.45am Young Ran (Christine) Kim (New York University School of Law)*
A study of the taxation of international private equity funds

Discussant: Glen Loutzenhiser (University of Oxford)

9:45am – 10.30am Alessandro Turina (IBFD and Bocconi University)*
Transparency and disclosure at the crossroads of international financial regulation and international taxation

Discussant: Anzhela Yevgenyeva (Centre for Business Taxation)

10.30am– 11.15am Rita Cunha (IALS, University of London)*
Tax avoidance and statutory interpretation: a historical perspective

Discussant: John Vella (Centre for Business Taxation)

11.15am-11.30am Coffee

SESSION V

Chair: Li Liu (Centre for Business Taxation)

11.30am-12.15pm Mohammed Mardan (Ludwig-Maximilians-University)
Tax avoidance strategies in (probably) loss-making affiliates
Arnt O. Hopland (Norwegian School of Economics and NoCeT) and Dirk Schindlerx (Norwegian School of Economics, NoCeT and CESifo)

Discussant: Helen Simpson (University of Bristol and Centre for Business Taxation)

12.15pm-1.00pm Laura Brandstetter (Freie Universität Berlin)*
Do corporate tax cuts reduce international profit shifting?

Discussant: Wiji Arulampalam (University of Warwick and Centre for Business Taxation)

1.00pm-2.00pm Lunch and best paper award

*Eligible for Best Paper Prize