



**Oxford University Centre for Business Taxation
Doctoral Conference, 19-20 September 2019**

Saïd Business School, Oxford

Lecture Theatre 5

PROGRAMME

Thursday 19 September 2019

08.30 – 09.15 Registration & Coffee

09.15 – 09.30 Introduction

SESSION I

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

09.30 – 10.15 Adrian Lerche (Universitat Pompeu Fabra - Institute for Employment Research)

Investment Tax Credits and the Response of Firms

Discussant: Steve Bond (Oxford University)

10.15 – 11.00 Jeffrey Hicks (University of British Columbia)

Cash on the Table? Imperfect Take-up of Tax Incentives and Firm Investment Behavior

With Wei Cui (Allard Law School, University of British Columbia) and Jing Xing (Shanghai Jiao Tong University)

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

11.00 – 11.30 Coffee

SESSION II

Chair: Martin Simmler (Oxford University Centre for Business Taxation)

11.30 – 12.15

Ann Kayis-Kumar (UNSW School of Taxation and Business Law)

The Importance of Lawyers in International Tax Policy Design and Development: An Exploration and Extension of the Legal-Economic Literature

Discussant: Daisy Ogembo (University of Oxford)

12.15 – 13.00

Julia Sinnig (University of Luxembourg)

(Digitalized) Destination-Based Corporate Tax and its Compatibility with Double Taxation Conventions

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

13.00 – 14.00

Lunch

SESSION III

Chair: Alice Pirlot (Oxford University Centre for Business Taxation)

14.00 – 14.45

Paul Kindsgrab (University of Michigan)

Firm-Specific Payroll Tax Incidence: Theory and Evidence

Discussant: Eddy Tam (Oxford University Centre for Business Taxation)

14.45 – 15.30

Jawad Ali Shah (University of Kentucky)

Using Computerized Information to Enforce VAT: Evidence from Pakistan

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

15.30 - 16.00

Coffee

SESSION IV

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

16.00 – 16.45 Simon Skipka (European University Institute)

Tax Competition with Limited Profit Shifting

Discussant: Michael Stimmelmayer (University of Bath)

16.45 – 17.30 Sébastien Laffitte (ENS Paris-Saclay and Crest)

A Fistful of Dollars? Foreign Sales Platforms and Profit Shifting in Tax Havens

With Farid Toubal (ENS Paris-Saclay, Crest and CEPII)

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

18.30 Drinks Reception followed by Dinner at St Catherine's College

Friday 20 September

SESSION V

09.00 – 09.15 Coffee

09.15 – 09.30 Introduction

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

09.30-10.15 Svea Holtmann (Catholic University of Eichstätt-Ingolstadt)

Tax Avoidance with Hybrid Financial Instruments

With Reinald Koch (Catholic University of Eichstätt-Ingolstadt) and Dominika Langenmayr (Catholic University of Eichstätt-Ingolstadt and CESifo)

Discussant: Sarah Clifford (Oxford University Centre for Business Taxation)

10.15 – 11.00 Samina Sultan (Ludwig-Maximilians University)

How Does Inequality Affect Local Fiscal Policy in Germany?

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

11.00 – 11.30 Coffee

SESSION VI

Chair: Sarah Clifford (Oxford University Centre for Business Taxation)

11.30 – 12.15 Orli Oren-Kolbinger (Villanova University School of Law)

How to get away with tax non-compliance? Judicial decision-making in equitable “innocent spouse relief” cases?

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

12.15 – 13.00 Christina Dimitropoulo (Wirtschaftsuniversität Wien)

Robot Taxes: Tax Policy Options and Relevant Tax Justifications – Is the EU Part of the Equation?

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

13.00 – 14.00 Lunch

14.00 – 14.15 Award Ceremony