

**Oxford University Centre for Business Taxation
Doctoral Conference, 8-9 September 2025**

Saïd Business School, Oxford

eni Lecture Theatre

PROGRAMME

Monday 8 September 2025

09.00 – 09.30 Registration & Coffee

SESSION I

Chair: Niels Johannesen (Oxford University Centre for Business Taxation)

09.30 – 10.15 Wouter Leenders (University of California, Berkeley)

Taxing high wages: Evidence from the Netherlands

Discussant: Eddy Tam (King's College London)

10.15 – 11.00 Kui Li (University of Cambridge)

The Dark Forest of Tax Treaties

Discussant: Nicolas Traut (Oxford University Centre for Business Taxation)

11.00 – 11.30 Coffee

SESSION II

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

11.30 – 12.15

Giuseppe Moramarco (WU Vienna University of Economics and Business)

Decluttering the Hybrid Rules in a World of Minimum Taxation

Discussant: Philip Baker (University of Oxford, Faculty of Law)

12.15 – 13.00

David J. Henning (University of Oxford)

Tax Audits and Their Distortionary Effects

with Joseph Okello Ayo (Uganda Revenue Authority)

Discussant: Sarah Clifford (University of Oxford, Department of Economics)

13.00 – 14.00

Lunch

SESSION III

Chair: Ander Iraizoz (Oxford University Centre for Business Taxation)

14.00 – 14.45

Guillermo Junqueira (University of Florida)

Tax Incentives and Venture Capital Risk-Taking

with Murillo Campello (University of Florida)

Discussant: Thomas Hellmann (University of Oxford, Saïd Business School)

14.45 – 15.30

Théo Valentin (CREST)

Learning the corporate tax code

Discussant: Kristoffer Berg (University of Cambridge)

15.30 – 16.00

Coffee

SESSION IV

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

16.00 – 16.45 Arndt Dietrich (University of Konstanz)

**Territorial restrictions of VAT groups and cost-sharing arrangements:
Frictions between primary, secondary and national law in the EU**

with Nicolas Traut (*Oxford University Centre for Business Taxation*)

Discussant: Alexandra Evans (University of Oxford, Faculty of Law)

16.45 – 17.30 Steffan Smutny (LMU Munich and ifo)

**Taxed Out? How Early 20th Century Regional Tax Adoptions Shaped
Interstate Firm Relocations**

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

19.00 Drinks Reception followed by Dinner at Balliol College

Tuesday 9 September 2025

09.00 – 09.30 Coffee

SESSION V

Chair: Nicolas Traut (Oxford University Centre for Business Taxation)

09.30 – 10.15 Raphaëlle Soffe (University of Yale)

Corporate Responses to Public Shaming: Evidence from the European Union

Discussant: Niels Johannesen (*Oxford University Centre for Business Taxation*)

10.15 – 11.00 Giulia Mahlig (Max-Planck-Institute, Munich)

**The Life-Cycle Redistribution Function of the Welfare State:
Implications for Individual Income Tax Liability**

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

11.00 – 11.30 Coffee

SESSION VI

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

11.30 – 12.15

Alice Chiocchetti (Paris School of Economics)

The Global Allocation of Extractive Windfalls

with Ninon Moreau-Kastler (EU Tax Observatory, PSE)

Discussant: Irem Guceri (University of Oxford, Blavatnik School of Government)

12.15 – 13.00

Adrienne Lees (University of Sussex)

Beyond the tax bill: Measuring tax compliance costs for Ugandan firms

Discussant: Ander Iraizoz (Oxford University Centre for Business Taxation)

13.00 – 14.00

Lunch

14.00 – 14.15

Award Ceremony