

**Oxford University Centre for Business Taxation
Academic Symposium, 30 June – 2 July 2025**

PROGRAMME

Monday 30 June

08:45-09:00 Registration

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

09:00-09:50 **Michael Smart** (University of Toronto)
*Business Organization and Taxation of High-Income Professionals:
Evidence from Canadian Doctors*
With Wojciech Kopczuk; Terry Moon

Discussant: **Naomi Feldman** (Hebrew University of Jerusalem)

09:50-10:40 **Dirk Foremny** (University of Barcelona)
*Avoidance Responses to Dual Income Taxation: Income Shifting through
Owner-Controlled Corporations*
With Darío Serrano-Puente

Discussant: **Petr Janský** (CORPTAX, Charles University, Prague)

10:40-11:10 Coffee

Chair: **Ruth Mason** (University of Virginia)

11:10-12:00 **Peter Koerver Schmidt** (Copenhagen Business School)
*Designing Net Wealth Taxes – Challenges in Valuating Shares in Unlisted
Companies*
With Henrik Skar, Simone Traini, and Erlend Solheim

Discussant: **Arun Advani** (CenTax and University of Warwick)

12:00-12:50 **Lucy Msall** (University of Chicago)
Never-Realized Capital Gains
With Ole-Andreas Naess

Discussant: **Kristoffer Berg** (University of Cambridge)

12:50-14:30 Lunch

Chair: **Tsilly Dagan** (University of Oxford)

14:30-15:20 **Jeanne Bomare** (Centre for the Analysis of Taxation)
*When Bankers become Informants: Behavioral Effects of Automatic
Exchange of Information*
With Matt Collin

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

15:20-16:10 **Robert Ullmann** (University of Augsburg)
*Identifying Asymmetric Timeliness of Tax Footnote Modifications Using
ChatGPT*
With Muriel Rey and Sophia Wörle

Discussant: **Andreas Seebeck** (Constructor University)

16:10-17:00 **Andy Summers** (LSE)
Retrospective Tax Measures and the Power to Decide

Discussant: **Stephen Daly** (King's College London)

19:00 Pre Drinks followed by Dinner at Balliol College, Broad St, Oxford OX1 3BJ

Tuesday 1 July

Chair: **Michael Walpole** (UNSW)

09:00-09:50 **Peter Egger** (ETH Zurich)
*Internal Capital Markets and Foreign Investments of Multinational
Enterprises – Theory and Evidence*
With Christian Keuschnigg, Valeria Merlo, Arne Nagengast, Georg Wamser

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

09:50-10:40 **Katarzyna Bilicka** (Utah State University)
The Elasticity of Taxable Income Across Countries
With Claudio A. Agostini, Laurent Bach, Govindadeva Bernier, Marinho
Bertanha, Anne Brockmeyer, Jaroslav Bukovina, Guillermo Falcone, Pablo
Garriga, Yuxuan He, Evangelos Koumanakos, Tomas Lichard, Jan Palguta,
Elena Patel, Louis Perrault, Nathan Seegert, Kristina Strohmaier,
Maximilian Todtenhaupt, Guillermo Vuletin, Branislav Zudel

Discussant: **Ben Lockwood** (University of Warwick)

Chair: **Victoria Perry** (Georgetown University)

10:40-11:10 Coffee

11:10-12:00 **Adam Kern** (University of San Diego)
The Hole in the Global Minimum Tax

Discussant: **Wei Cui** (University of British Columbia)

12:00-12:50 **Mindy Herzfeld** (University of Florida)
Solutions for Digital Taxation in a World without Amount A: Challenges and Opportunities

Discussant: **Craig Elliffe** (University of Auckland)

12:50-14.30 Group Photo followed by Lunch

Chair: **Judith Freedman** (University of Oxford)

14:30-15:20 **Ari Glogower** (Northwestern University Pritzker School of Law)
Tax Reform, Regulated Industries, and Follow-On Regulation
With Dhruv Aggarwal

Discussant: **Stephen Shay** (Boston College)

15:20-16:10 **Anne Brockmeyer** (World Bank)
Algorithms and Bureaucrats: Evidence from Tax Audit Selection in Senegal

Discussant: **Manon Francois** (Stanford University)

16:10-17:00 **Nadine Riedel** (University of Münster)
Tax Code Complexity, Tax Advisor Services and Firm Outcomes: Evidence from South Africa

Discussant: **Jakob Brounstein** (Institute for Fiscal Studies)

18:00 BBQ, Drinks and Garden games at The Isis River Farmhouse

Wednesday 2 July

Chair: **Alice Pirlot** (Geneva Graduate Institute)

09:00-09:50 **Johannes Becker** (University of Münster)
Optimal indirect taxation when firms avoid profit taxes

Discussant: **Eckhard Janeba** (University of Mannheim)

09:50-10:40 **Ana Paula Dourado** (University of Lisbon)
Tax Neutrality Treatment of Investment Funds in the European Union
With Jessica Mueller (University Mannheim / PSP Munich)

Discussants: **Ander Iraizoz** and **Nicolas Traut** (Oxford University Centre for Business Taxation)

10:40-11:10 Coffee

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

11:10-12:00 **Shafik Hebous** (IMF)
Taxing Mobile Money: Theory and Evidence

Discussant: **İrem Güçeri** (University of Oxford)

12:00-12:50 **Daniel Garrett** (University of Pennsylvania, Wharton)
Effects of International Tax Provisions on Domestic Labor Markets

Discussant: **Jennifer Blouin** (University of Pennsylvania)

12:50 Lunch and conference close

WiFi

If you would like to use WiFi during the Symposium, you can connect to SBS-Conf, for which there is no password.

Printing

Should you require boarding passes to be printed, please email cbt@sbs.ox.ac.uk by 10:00 on Wednesday 2 July.

Taxis

Should you require a taxi to and from the ISIS Farmhouse on Tuesday, 1 July, please contact Saïd reception at 01865 288800 to book, quoting "CBT" as your reference.