



Saïd
Business
School



Centre for
Business Taxation

impact from within

The Oxford Business Tax Dialogue

Oxford University Centre for Business Taxation

Oxford Business Tax Dialogue

We are launching the Oxford Business Tax Dialogue to strengthen intellectual exchanges on tax policy between academia, business and government



Meetings in Oxford for tax policy leaders

- Presentations by top academics and policymakers + discussion
- Formal dinner at Oxford college



Training sessions for future tax leaders

- Courses on tax policy analysis by top academics
- Qualitative and quantitative perspectives from economics, law and finance



Open channels of communication on tax policy issues



Systematic policy analysis and research reviews

- Position papers on key policy issues
- Research blog with reviews of the most recent research

We aim to gather a small group of businesses, each of which would be invited to make an annual donation to the CBT.

A world-leading independent research centre with multi-disciplinary expertise in economics, law, and finance

Academic research

We publish rigorous tax research in top academic journals in economics, law and finance.

Intellectual exchange

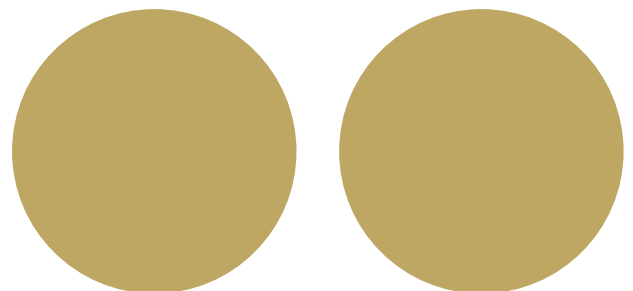
We organise conferences for academics, policymakers and practitioners.

Policy engagement

We contribute to policy debates by engaging directly with policymakers and through the media.

Education

We educate future tax leaders through our Research Fellow programme and the Oxford University MSc in Taxation.



Research impact

Examples of independent Centre for Business Taxation (CBT) research with impact on policy analysis and design in governments and international institutions

Measuring effective tax rates

CBT research first conceptualised and measured 'forward-looking' business tax rates.

- Used routinely by the EU Commission to identify tax incentives
- Updated annually by the OECD and published in their Online Tax Database

Global corporate tax design

CBT research identified and analysed a novel 'destination approach' to allocating taxing rights to multinational profits across countries.

- OECD adopted basic approach in Pillar 1 proposal

Evaluating information exchange

CBT research evaluated policies aiming to improve tax enforcement through cross-border information exchange.

- Evaluation design adopted by the EU Commission and the OECD in their own policy reviews
- Findings instrumental in shaping policy development

Engagement and education

We engage with the most influential academics, policymakers, and practitioners, and educate the global tax leaders of the future

Engagement

- Recent academic visitors at the CBT include Mihir Desai (Harvard), Eric Zwick (Chicago), Michelle Hanlon (MIT), Alan Auerbach (Berkeley) and Joel Slemrod (Michigan)
- Recent speakers from policy and business include Pascal Saint-Amans (Director, OECD), Mike Williams (Director, HM Treasury), Vicki Perry (Deputy Director, IMF), Janine Juggins (Unilever), Carine Stoffels (Spotify) and Tim McDonald (Procter and Gamble)
- CBT researchers have presented evidence at the OECD Global Forum, EU Parliament, EU Commission, IMF, national parliaments, national tax administrations and central banks

Education

- Past CBT Research Fellows are university professors (Bocconi, Mannheim, Munster, Oxford) and have key roles in international organisations (OECD, IMF, Federal Reserve Board) and business (PwC)
- MSc alumni have gained key roles in international organisations (EU Commission, OECD, African Union), NGOs, accounting and law firms, and major businesses



Centre leadership



Niels Johannesen

Director and Professor of Economics and Business

Niels Johannesen is a tax economist specialising in international tax issues.

He has published in top journals like the American Economic Review, Journal of Political Economy, Economic Journal and Journal of Finance.

He has presented his tax research at the Global Forum of the OECD, the European Commission, the World Bank, in national parliaments and at dozens of leading universities

His work has been covered by the New York Times, the Economist, Financial Times, Le Monde and Frankfurter Allgemeine.



Michael Devereux

Professor of Business Taxation

Michael Devereux is an economist and Director of the Centre for Business Taxation from 2006 to 2023.

Michael has published widely on business taxation and has made several fundamental contributions to understanding of the impact of taxes on business behaviour and the design of taxes on business profit.

Amongst other policy work, Michael has served as President of the International Institute for Public Finance, Research Director of the European Tax Forum, Specialist Adviser to the UK House of Lords Economic Affairs Committee, and as a member of the European Commission's Member High Level Expert Group on Taxation of the Digital Economy.



John Vella

Director and Professor of Tax Law

John Vella is a tax lawyer specialising in international tax and broader tax policy issues.

He has published in top tax journals such as *Tax Law Review*, *British Tax Review*, and the *National Tax Journal*, and has written reports for the European Parliament and the NAO.

He has presented his research widely including at the IMF, OECD, EU Commission, EU Parliament, committees of the UK Parliament, HMRC and other national tax administrations, and dozens of leading universities.



Richard Collier

Associate Fellow

Richard Collier is a tax lawyer specialising in international tax issues. He is qualified as a barrister and chartered accountant.

He has worked in private practice and at the OECD where he headed the transfer pricing, treaties, and financial transactions team.

He has published extensively on international and financial sector taxation.

He has testified as an expert before judicial tribunals on behalf of governments and private parties and presented at the UK's House of Lords and the European Parliament.



Saïd Business School is a vibrant and innovative school, embedded within the University of Oxford, offering accredited degrees and diplomas for undergraduates and postgraduates and a broad portfolio of on-campus and online courses for business executives. The School educates global business leaders, change makers and innovators across every industry and sector. Its ground-breaking research and exceptional teaching transforms individuals, who transform businesses, which transforms the world and creates impact from within.

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impact from within

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