

## Summer Conference 2017

# Escalating Uncertainty and Competition in Business Taxation

Friday 30 June 2017



# Oxford MSc in Taxation



The **Oxford MSc in Taxation** is a two-year part-time postgraduate degree. It is offered by the Oxford University Faculty of Law, and is taught in association with the Oxford University Centre for Business Taxation.

Unusual among Masters in Taxation degrees, the MSc in Taxation has been designed by a combination of lawyers and economists. The degree is taught by lawyers and economists from the Oxford University Faculty of Law and the Oxford University Centre for Business Taxation, as well as a select group of practising lawyers and other leading academics. This combination ensures that students not only acquire a detailed understanding of technical law, but also the ability to think deeply about the underlying policy considerations. An element of interdisciplinarity runs through the whole degree and, in addition, the in-built flexibility of the course allows students to tailor their studies to their individual preferences.

The MSc in Taxation is the ideal degree for practitioners in law and accounting firms who wish to move from a technical to a deeper understanding of taxation: insights that will propel their career forward. This approach also makes this the degree of choice for those working in revenue authorities and treasury departments, as well as for those contemplating an academic career in taxation.

#### Further information:

[www.law.ox.ac.uk/admissions/postgraduate/master-science-taxation](http://www.law.ox.ac.uk/admissions/postgraduate/master-science-taxation)

## Introduction

Political events over the last year have caused turmoil in many areas of policy, including taxation. What should be the position of the UK and other countries in the light of Brexit and possible fundamental tax reform in the USA? How are countries assimilating the OECD BEPS proposals, the EU Anti-Tax Avoidance Directive and the use by the European Commission of the state aid rules?

President Trump has declared an aim of reducing the US corporation tax rate to 15%. The House of Representatives Ways and Means Committee has proposed a fundamental reform to US corporation tax – to move to the destination-basis long-advocated by the CBT. Either of these reforms would have far-reaching effects on multinational business and on other countries.

Should the UK view Brexit as an opportunity to cast off the constraints on UK taxes of the EU fundamental freedoms? Or should we view Brexit as imposing a harmful shock on the UK economy, which needs to be addressed by an offsetting relaxation in business taxation?

The UK – as other countries – faces a choice between competition for inward investment, and the protection of the tax base against profit shifting. For the latter the UK has pursued cooperation with other countries through the OECD BEPS project, but it has also taken unilateral action – for example with the Diverted Profits Tax. This dilemma of competition versus protection of the tax base has now been heightened by Brexit and the US proposals.

The CBT's annual summer conference will address the most important factors shaping the agenda for business taxation in the UK and elsewhere, with these questions debated by leading speakers from business, government, academia and the professions.

**Michael Devereux**

Director, Oxford University Centre for Business Taxation

# Programme

09:30 – 10:00	Registration and coffee
10:00 – 11:45	<p><b>Business in an uncertain world</b></p> <p>Chair: <b>Michael Devereux</b>, Director, Oxford University Centre for Business Taxation</p> <p><b>Robert Stack</b>, Deloitte, and former Deputy Assistant Secretary (International Tax Affairs), U.S. Treasury <i>The state of play in international business taxation</i></p> <p><b>Giorgia Maffini</b>, Deputy Head of Tax Policy and Statistics Division, OECD Centre for Tax Policy and Administration <i>Tax certainty: evidence from the OECD and IMF report</i></p> <p><b>Victoria Perry</b>, Assistant Director, Fiscal Affairs Department, IMF <i>Business taxation around the world</i></p> <p><b>Philip Baker QC</b>, Field Court Tax Chambers <i>State aid</i></p> <p><b>Dan Shaviro</b>, Wayne Perry Professor of Taxation, New York University <i>A U.S. perspective on state aid</i></p>
11:45 – 12:15	Coffee
12:15 – 13:30	<p><b>Brexit and implications for taxation</b></p> <p>Chair: <b>Judith Freedman</b>, Pinsent Masons Professor of Taxation Law, University of Oxford</p> <p><b>Paul Johnson</b>, Director, Institute for Fiscal Studies <i>Implications of Brexit for the public finances</i></p> <p><b>Richard Collier</b>, Associate Fellow, Saïd Business School, University of Oxford <i>Stresses on business taxation after Brexit</i></p> <p><b>Lydia Challen</b>, Partner, Allen &amp; Overy <i>Implications for UK tax post-Brexit</i></p> <p><b>Janine Juggins</b>, EVP Global Tax, Unilever plc <i>A business view of Brexit and tax</i></p>
13:30 – 14:30	Lunch

14:30 – 15:45	<p><b>U.S. tax reform</b></p> <p>Chair: <b>John Vella</b>, Associate Professor, Oxford University Centre for Business Taxation</p> <p><b>Michael Devereux</b>, Director, Oxford University Centre for Business Taxation <i>Fundamental tax reform and the House blueprint</i></p> <p><b>Stephen Shay</b>, Senior Lecturer on Law, Harvard Law School <i>Options for U.S. tax reform</i></p> <p><b>Melissa Geiger</b>, SVP, Global Head of Tax, GSK plc <i>U.S. proposals for tax reform: a business view</i></p> <p><b>Tom Roesser</b>, Senior Director, Tax Affairs, Microsoft Corporation <i>U.S. proposals for tax reform: a U.S. business perspective</i></p>
15:45 – 17:00	<p><b>Options for UK business taxation</b></p> <p>Chair: <b>Michael Devereux</b>, Director, Oxford University Centre for Business Taxation</p> <p>Keynote speaker: <b>Mike Williams</b>, Director, Business and International Tax, HM Treasury</p> <p><b>Panel</b></p> <p><b>Melissa Geiger</b>, SVP, Global Head of Tax, GSK plc <b>Janine Juggins</b>, EVP Global Tax, Unilever plc <b>Mike Williams</b>, Director, Business and International Tax, HM Treasury</p>
17:00 – 18.00	<b>Drinks reception</b>

## WiFi

If you would like to use WiFi today, please connect to **SBS-Conf**, for which there is no password.

## Social media

Please tweet your comments and opinions using the hashtag **#eucbt**

## Filming

Please be aware that the conference will be filmed (audio and visual) and that by entering the event, you are giving your permission to be recorded.

## Biographies

### Philip Baker QC

Philip Baker QC began practice in 1987, having been a full-time lecturer in law at London University from 1979 until then. He has maintained some links with academia, and is now Visiting Professor at the Law Faculty of Oxford University and a Senior Visiting Fellow at the Institute of Advanced Legal Studies, University of London. He took silk in 2002.



Philip specialises primarily in international aspects of taxation, which covers both corporate and private client matters. He has advised and represented several governments on tax matters, and appeared as an expert witness in a number of cases around the world. He has a particular interest in taxation and the European Convention on Human Rights, is the author of a book on Double Taxation Conventions, and the editor of the International Tax Law Reports. He has appeared in cases before courts and tribunals at virtually every level from the Special Commissioners (now the Tax Tribunal) to the House of Lords (now the Supreme Court), Privy Council and European Court of Justice.

He is a former member of the Council of the Chartered Institute of Taxation, and remains a member of several committees of the CIOT and of the International Tax Sub-Committee of the Law Society. He is a member of the UK Committee of the International Fiscal Association and a former member of the Permanent Scientific Committee of IFA.

In 1997 he was awarded an OBE for work with Chinese political refugees in the UK.

### Lydia Challen

Lydia Challen is a partner in the tax group at Allen & Overy LLP, and sits on the firm's Brexit committee. She specialises in all aspects of corporate tax, including private and public M&A, corporate reorganisations, debt restructurings, financings, international corporate tax planning, real estate and tax disputes. She sits on the Tax Law Committee of the Law Society of England and Wales, and chairs its corporation tax subcommittee.



### Richard Collier

Richard Collier, former Partner at PwC, has joined the Oxford University Centre for Business Taxation and is working with the Centre's researchers on a number of issues including the effects of the OECD BEPS project and the effects of limiting interest deductibility in the UK.



Richard is a qualified lawyer and chartered accountant. He has been very closely involved with the work of the OECD since the late 1990s and has been especially active in following the BEPS project.

### Michael Devereux

Michael Devereux is Director of the Oxford University Centre for Business Taxation, Professor of Business Taxation, Saïd Business School, University of Oxford and Professorial Fellow at Oriel College, Oxford. He is Research Director of the European Tax Policy Forum, and Research Fellow of the Centre for Economic Policy Research and CESifo. He is Assistant Editor of the British Tax Review and is a member of the Editorial Board of the World Tax Journal. He is a member of the Business Forum on Tax and Competitiveness, chaired by the Exchequer Secretary, and in 2014 was a member of the European Commission High Level Expert Group on Taxation of the Digital Economy.



## Judith Freedman

Judith Freedman FBA, CBE is the Pinsent Masons Professor of Taxation Law at the Oxford University Law Faculty. She was one of the founders of the Oxford University Centre for Business Taxation and is its Director of Legal Research. Judith worked in the corporate tax department of Freshfields prior to joining the University of Surrey and then the LSE Law Department. She was a member of the small business working group of the UK's Company Law Reform Committee and of the Aaronson General Anti-Avoidance Rule Study Group. She has served on many other governmental and policy committees, including consultative committees of the UK's Office of Tax Simplification. She is a member of the IFS Council and the IFS Tax Law Review Committee.



Judith has published on tax and corporate law issues, especially tax avoidance and statutory interpretation, tax and corporate social responsibility, tax and accounting, small businesses and the use of discretion in the administration of taxation. She co-authored a chapter on small business taxation for the Mirrlees Review. She is joint editor of British Tax Review and on the editorial boards of various other journals.

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## Melissa Geiger

Melissa Geiger is currently the Global Head of Tax at GSK plc, a leading pharmaceuticals company. She trained in tax from 1997, qualifying as a Chartered Tax Adviser in 2000. In 2014 she was appointed the Global Head of Tax for GlaxoSmithKline plc and is responsible for setting, directing and delivering on the company tax strategy around the world. In April 2016, Melissa was appointed Acting Group Treasurer in addition to her tax responsibilities. In that capacity she managed the Treasury, Insurance and Pensions team over the Brexit period. She is a member of the Hundred Group Tax Committee and the CBI Tax Committee who regularly engage with HMT and HMRC on matters of tax policy and administration. Prior to her role at GlaxoSmithKline plc Melissa was a Tax Partner at KPMG, specializing in Mergers and Acquisitions and worked in a variety of sectors including banking, insurance, media and life sciences. She obtained a BSc (Hons) in Geography from Bristol University.



## Paul Johnson

Paul Johnson has been Director of the IFS since January 2011. He is also currently Visiting Professor in the Department of Economics at University College London. Paul has worked and published extensively on the economics of public policy, with a particular focus on income distribution, public finances, pensions, tax, social security, education and climate change. As well as a previous period of work at the IFS his career has included spells at HM Treasury, the Department for Education and the FSA. Between 2004 and 2007 he was Deputy Head of the Government Economic Service. Paul is currently also a member of the committee on climate change, the Banking Standards Board and of the executive committee of the Royal Economic Society. He was an editor of the Mirrlees Review of the UK tax system.



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## Janine Juggins

Janine Juggins is EVP Global Tax at Unilever. She graduated in French with German from Manchester University and subsequently trained as a Chartered Accountant with KPMG in London. She is also a Chartered Tax Advisor and Associate Corporate Treasurer. She has over 25 years international corporate tax experience gained with companies in the engineering, energy, mining and consumer goods sectors working in both the US and the UK. In 2013 she became SVP Global Tax at Unilever, joining from Rio Tinto where she was Global head of Tax.



Janine has presented at numerous conferences to share the practical perspectives of a multinational company in the areas of tax and development, the tax policy and design considerations of natural resources taxation regimes, and on the subject of tax transparency.

## Giorgia Maffini

Giorgia Maffini joined the OECD as Deputy Head of its Tax Policy and Statistics Division at the Centre for Tax Policy and Administration (CTPA) in May 2016. She had been a Research Fellow at the Oxford University Centre for Business Taxation since 2006 and was awarded a Leverhulme Trust Fellowship from 2013 to pursue her research on the effects of taxes on business behaviour. Since May 2010, she has been a Visiting Lecturer at the Department of Policy Analysis and Public Management, Bocconi University, Italy, where she teaches Business Law and Public Finance. Previously Giorgia was an Economist at the OECD in Paris. Giorgia holds a PhD in Economics from the University of Warwick. Her latest research focuses on the effect of the tax system on corporate investment, on the capital structure of the firm and on the taxation of the financial sector.

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## Victoria Perry

Victoria Perry is an Assistant Director in the Fiscal Affairs Department. Since joining the IMF in 1993, she has provided technical assistance in tax policy and revenue administration to numerous countries in Africa, Europe, and Asia. From 2002 to 2008 she served as Division Chief for Revenue Administration in FAD, and from 2008 until June, 2016, she was Division Chief of Tax Policy. She is a co-author of the book “The Modern VAT,” published by the IMF in 2001. Prior to joining the IMF, Victoria was the Deputy Director of the Harvard University International Tax Program, teaching comparative income taxation and value added taxation and providing technical assistance in revenue policy through the Harvard Institute for International Development. Victoria previously practiced tax law with the Boston law firm of WilmerHale. She is currently President of the National Tax Association, and is a past President of the American Tax Policy Institute and past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation. She received her J.D. from the Harvard Law School, and her B.A. from Yale University in economics and philosophy.



## Tom Roeser

Tom Roeser is Senior Director, Tax Affairs for Microsoft Corporation and is a member of Microsoft’s Tax Leadership Team. Tom previously served as Tax Counsel to the U.S. Senate Finance Committee and practiced law and accounting in California.



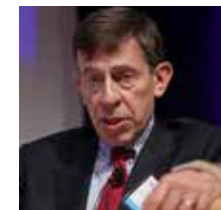
Tom started his career as a certified public accountant and is licensed to practice law in California and the District of Columbia. He holds a Dual LL.M. (with distinction) in Taxation and International and Comparative Law from Georgetown University Law Center, a J.D. from Loyola Law School in Los Angeles, and a BS in Business Administration (emphasis in accounting) from the University of Southern California.

Tom is a Board Member of the National Foreign Trade Council (and former Chair of the Tax Committee), the Tax Council, and the Tax Foundation. He is also active in various other organizations.

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## Daniel Shaviro

Daniel Shaviro, the Wayne Perry Professor of Taxation at NYU Law School, is a graduate of Princeton University and Yale Law School. Before entering law teaching, he worked at Caplin & Drysdale, a leading tax specialty firm, and at the Joint Congressional Committee on Taxation. Shaviro began his teaching career at the University of Chicago Law School in 1987, and he joined the New York University School of Law in 1995.



Daniel’s scholarly work examines tax policy, budget policy, and entitlements issues. His books include *Fixing U.S. International Taxation* (Oxford U. Press, 2014); *Decoding the U.S. Corporate Tax* (Urban Institute Press, 2009), *Taxes, Spending, and the U.S. Government’s March Toward Bankruptcy* (Cambridge U. Press, 2006), *Making Sense of Social Security Reform* (U. Chicago Press, 2000), *When Rules Change: An Economic and Political Analysis of Transition Relief and Retroactivity* (U. Chicago Press, 2000), and *Do Deficits Matter?* (U. Chicago Press, 1997). In addition to his scholarly work, Shaviro has published a novel, *Getting It* (iUniverse 2010), and he has a blog at <http://danshaviro.blogspot.com>.



## Stephen Shay

Stephen E. Shay has been a Senior Lecturer on Law at Harvard Law School since 2015. Before joining the Harvard Law School faculty as a Professor of Practice in 2011, Stephen was Deputy Assistant Secretary for International Tax Affairs in the United States Department of the Treasury. While at the Treasury, he contributed to the development of the Foreign Account Tax Compliance Act (FATCA) and the re-launch of the Global Forum on Transparency and Exchange of Information for Tax Purposes. Stephen discloses certain related interests and activities not connected with his position at Harvard Law School on the Harvard Law School website.



Prior to re-joining the Treasury Department in 2009, he was a tax partner for 22 years with Ropes & Gray, LLP. Stephen served in the Office of International Tax Counsel at the Department of the Treasury, including as International Tax Counsel, from 1982 to 1987, during which he actively participated in the development and enactment of international provisions in the Tax Reform Act of 1986. Stephen has published scholarly and practice articles relating to international taxation and has testified for law reform before Congressional tax-writing committees. He has had extensive practice experience in the international tax area. He is a 1972 graduate of Wesleyan University and he earned his J.D. and his M.B.A. from Columbia University in 1976.

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## Robert Stack

Robert Stack is a Managing Director in Deloitte's Washington National Tax international tax practice where he advises U.S. companies on a full range of international tax issues and collaborates with Deloitte's global member firms on international tax developments and initiatives, including those from the Organisation for Economic Co-Operation and Development (OECD). Until January of this year, he was the Deputy Assistant Secretary for International Tax Affairs in the Office of Tax Policy at the U.S. Department of the Treasury where he worked directly with the assistant secretary of tax policy and the international tax counsel in developing and implementing all aspects of U.S. international tax policy, including treaties, regulations and legislative proposals. He was also the official representative of the Obama administration for international tax policy and represented the U.S. government at the OECD where he was involved in all aspects of the Base Erosion and Profit Shifting (BEPS) initiative. Prior to joining Treasury, Robert had over 26 years of experience in international tax matters, representing both corporations and individuals.



## John Vella

John Vella is an Associate Professor at the Oxford University Centre for Business Taxation and a Supernumerary Fellow of Harris Manchester College. John studied law at the University of Malta (BA and LL.D) and the University of Cambridge (LL.M and Ph.D). He has been a Convener of the Tax Section of the UK Society of Legal Scholars and is currently a Deputy Director of the new MSc in Taxation at Oxford. His recent research has focused on the taxation of multinationals, financial sector taxation, and tax compliance and administration. This autumn John is moving to an Associate Professorship in Taxation at the Faculty of Law, University of Oxford.



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## Mike Williams

Mike Williams is Director of Business and International Tax at HM Treasury. As such he is responsible for corporation tax, capital gains tax, value added tax, other consumption taxes, international tax and environmental taxes. His main tax expertise is in international tax and banking.



He is the UK delegate to and Deputy Chair of the OECD's Committee on Fiscal Affairs, Chair of the ad hoc group that developed the multilateral instrument on tax treaty measures, and is also a member of the Steering Group of the Global Forum on Transparency and Exchange of Information for Tax Purposes.

# Participants

## Name

Mohamed Salim  
Deborah Regine  
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Hugh  
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Nicholas  
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Tommaso

Ahmedou  
Amersi  
Anderson  
Ang  
Ariyani  
Armstrong  
Asquith  
Ault  
Bailey  
Baker QC  
Baker  
Banerjee  
Bates  
Beeton  
Blackwell  
Blenkinsop  
Borresen  
Bowers  
Braccia  
Brady  
Brassill  
Broadway  
Buapommart  
Campbell  
Carelli  
Cédelle  
Challen  
Chan  
Chapman  
Clayton  
Clemente  
Coffin  
Collier  
Collins  
Coombes  
Cunha  
Daholi  
Dale  
Daly  
Darmanti  
de Cogan  
Dee  
Descio  
Devereux  
Dodwell  
Dowson  
el Manouzi  
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University of Oxford  
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Allen & Overy  
HMRC  
BAE Systems plc  
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Pinsent Masons  
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Policy Institute at King's / APPG Responsible Tax  
University of Birmingham  
British American Tobacco  
King's College London  
University of Birmingham  
University of Cambridge  
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Harry  
Irem  
Anna  
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David  
Martin  
Michael  
Werner  
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Richard  
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Graham  
Kevin  
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Nick  
Vanessa  
Emer  
Shabbir  
Alessandro  
Iduberga Shinta Nur  
Simon  
Min Gyeong  
Paul  
Rhianon  
Janine  
Meenakshi J  
Aleksandra  
Ramanpreet  
Olesya  
Judith  
Natalia  
Ashrita Prasad  
Vern  
Dimitrios  
Maqbool  
Naomi  
Benjamin  
Natalie

Fairpo  
Fields  
Fletcher  
Forstater  
Fox  
Freedman  
Gascoyne  
Geiger  
Goodall  
Greenbank  
Grubert  
Guceri  
Gunn  
Gunnell  
Habu  
Harris  
Harty  
Hashemi  
Haslehner  
Hawkes-Bunyan  
Hellenius  
Hirsch  
Hogg  
Holford  
Holland  
Hooper  
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lobbi  
Jati  
Jennings  
Jeon  
Johnson  
Jones  
Juggins  
Kamath  
Katolik  
Kaur  
Kiseleva  
Knott  
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HMRC  
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HM Treasury  
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The Investment Association  
Confederation of Swedish Enterprise  
WBE  
Abaris

Cardiff Business School  
EY  
HMRC  
Financial Times  
University College Dublin  
Federal Board of Revenue  
Act London Ltd  
University of Birmingham  
HMRC  
University of Leeds  
Institute for Fiscal Studies  
CBI  
Unilever plc  
Oxford Brookes University  
University of Oxford  
Vodafone  
PwC

Samson & Kobbernagel Ltd  
Jindal Global Law School  
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University of Oxford  
Bureau Van Dijk  
Thomson Reuters  
American University Washington College of Law  
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Femi	Ogundimu	Transport for London	Simone	Traini	Warwick Business School
Karabeth	Ovenden	University of Oxford	Christine	Turner	Turner & Co Limited
Elena	Padovani	Banca d'Italia	Christian	Valenduc	Ministry of Finance, Brussels
Giles	Parsons	Caterpillar Inc	Ian	Valentine	HMRC
Maura	Parsons	HMRC	John	Vella	Oxford University Centre for Business Taxation
Graham	Partington	Mars Inc	Henk	Vording	Leiden University
Geoff	Pennells	Citigroup	Chris	Wales	The Fiscal Policy Network LLP
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Olena	Pfeiffer	ZEW	Danang Ari	Wibowo	University of Birmingham
Keith	Philpott	Airbus SAS	Firman Arif	Wijaya	University of Birmingham
Tom	Pope	Institute for Fiscal Studies	Mike	Williams	HM Treasury
Conor	Quigley QC	Serle Court	Paul	Williams	Williams Tax
Diego	Quiñones	University of Oxford	David	Williams	Moore Stephens LLP
Makbul	Rahim	MMR Consultants	Adam	Willman	AFME
Chris	Reece	Christopher Reece	Tracey	Wilson	Northumbria University
Ceinwen	Rees	Debevoise & Plimpton LLP	Bridget	Winters	Orrick Herrington and Sutcliffe
Gary	Richards	Mishcon de Reya	Tim	Woodthorpe	GSK
Philip	Ridgway	Temple Tax Chambers	Jiaqiang	Zhuang	Zhongnan University of Economics and Law
Jennie	Rimmer		Fangyu	Zong	Blavatnik School of Government
Tom	Roesser	Microsoft Corporation			
Kinha	Romanovska	PATH LLP			
Chris	Sanger	EY			



## Oxford University Centre for Business Taxation

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The Centre for Business Taxation is an independent research centre founded in 2005 and based at Saïd Business School which aims to promote effective policies for the taxation of business.

The Centre undertakes and publishes multidisciplinary research into the aims, practice and consequences of taxes which affect business. Although it engages in debate on specific policy issues, the main focus of the Centre's research is on long-term, fundamental issues in business taxation. Its findings are based on rigorous analysis, detailed empirical evidence and in-depth institutional knowledge.

The Centre is staffed by lawyers and economists and is genuinely interdisciplinary. It serves as a meeting point for the world's leading tax academics, many of whom are International Research Fellows of the Centre and regularly visit Oxford for the flagship annual Summer Symposium, the many academic conferences organised throughout the year, and for extended research visits.

For more information on the Centre visit: <http://www.sbs.ox.ac.uk/ideas-impact/tax>

## Saïd Business School

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Saïd Business School at the University of Oxford blends the best of new and old. We are a vibrant and innovative business school, but yet deeply embedded in an 800 year old world-class university. We create programmes and ideas that have global impact. We educate people for successful business careers, and as a community seek to tackle world-scale problems. We deliver cutting-edge programmes and ground-breaking research that transform individuals, organisations, business practice, and society. We seek to be a world-class business school community, embedded in a world-class University, tackling world-scale problems.