

**Oxford University Centre for Business Taxation
Academic Symposium, 27 June – 29 June 2018**

PROGRAMME

Wednesday 27 June

08:45-09:00

Registration

Chair

Michael Devereux, Oxford University Centre for Business Taxation

09:00-09:50

Dhammika Dharmapala, University of Chicago

A Bunching Approach to Measuring Multinational Profit Shifting

With Shafik Hebous, IMF

Discussant: **Irem Guçeri**, Oxford University Centre for Business Taxation

09:50-10:40

Daniel Shaviro, New York University

The New Non-Territorial US International Tax System

Discussant: **Mindy Herzfeld**, University of Florida

10:40-11:10

Coffee

Chair

Steve Bond, University of Oxford

11:10-12:00

Eric Zwick, University of Chicago

Capitalists in the Twenty-First Century

With Matthew Smith, US Treasury Department, Danny Yagan, UC Berkeley and NBER and Owen Zidar, Chicago Booth and NBER

Discussant: **Daniel Reck**, London School of Economics and Politics

12:00-12:50

William C. Boning, University of Michigan

Norderfriedrichskoog! Tax havens, Tax Competition and the Introduction of a Minimum Tax Rate

With Joel Slemrod, University of Michigan and Robert Ullman, University of Augsburg

Discussant: **Simone Traini**, University of Warwick

12:50-14:30

Lunch

Chair

Judith Freedman, University of Oxford

14:30-15:20

Mazhar Waseem, University of Manchester

Information, Asymmetric Incentives, or Withholding? Understanding the Self-Enforcement of Value-added Tax

Discussant: **Michael Stimmelmayer**, ETH Zurich

- 15:20-16:10 **Rita de la Feria**, University of Leeds
Tax Fraud and the Rule of Law
- Discussant: **Stephen Daly**, University of Birmingham
- 16:10-17:00 **Claudio Agostini**, Universidad Adolfo Ibanez
Firms Response to Tax Enforcement through Audits
With Juan Pablo Atal, University of Pennsylvania and Andrea Repetto, Universidad Adolfo Ibañez
- Discussant: **Axel Prettl**, University of Tübingen
- 19:00 Drinks reception in the Fellows' Garden followed by dinner in Hall, Exeter College

Thursday 28 June

- Chair **Michael Smart**, University of Toronto
- 09:00-09:50 **Travis Chow**, Singapore Management University
U.S. Firms on Foreign (tax) Holidays
With Jeffrey L. Hoopes University of North Carolina and Edward L. Maydew, University of North Carolina
- Discussant: **Jennifer Blouin**, University of Pennsylvania
- 09:50-10:40 **Eric Zolt**, UCLA
Tax Treaties and Developing Countries
- Discussant: **Stephen Shay**, Harvard University
- 10:40-11:10 Coffee
- Chair **Anzhela Cedelle**, Oxford University Centre for Business Taxation
- 11:10-12:00 **Jan-Emanuel De Neve**, University of Oxford
Behavioral Insights and Tax Compliance: Evidence from large-scale field experiments in Belgium
- Discussant: **Robert Ullmann**, University of Augsburg
- 12:00-12:50 **Benjamin Alarie**, University of Toronto
Using Machine Learning to predict outcomes in Tax law
With Anthony Niblett, University of Toronto and Albert H. Yoon
University of Toronto
- Discussant: **Michael Blackwell**, London School of Economics and Politics
- 12:50-14.30 Lunch
- Chair **Rick Krever**, University of Western Australia
- 14:30-15:20 **Johannes Becker**, University of Münster
Taxation and the Allocation of Risk within the Multinational Firm
With Niels Johannesen, University of Copenhagen and Nadine Riedel, Ruhr University
- Discussant: **Martin Simmler**, Oxford University Centre for Business Taxation

15:20-16:10

Benedikt Zoller-Rydzek, ETH Zurich
Decomposing the Margins of Transfer Pricing
With Andrea Lassman, ETH Zurich

Discussant: **Alfons Weichenrieder**, Goethe University Frankfurt

18:00

Boat Trip and meal, Salter's Steamers, Folly Bridge

Friday 29 June

Chair

Michael Walpole, University of New South Wales

09:00-09:50

Thomas Rasmusen Tørsløv, University of Copenhagen
The Missing Profits of Nations
With Ludvig Wier, University of Copenhagen and Gabriel Zucman UC Berkeley and NBER

Discussant: **Laura Kawano**, University of Michigan

09:50-10:40

Ilan Benshalom, Hebrew University
The Rise of Inequality and the Fall of Tax Equity

Discussant: **Wei Cui**, University of British Columbia

10:40-11:10

Coffee

Chair

John Vella, University of Oxford

11:10-12:00

Jing Xing, Shanghai Jiao Tong University
Do Executives Bear Corporate Taxes?

Discussant: **Doina Radulescu**, University of Bern

12:00-12:50

Max Risch, University of Michigan
Do Pass-Through Owners Pass Tax Burdens Through to their Workers? Responses of S-Corporation Owners and Workers to Changes in the Top Marginal Tax Rates

Discussant: **Michael Devereux**, Oxford University Centre for Business Taxation

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 cbtevents@sbs.ox.ac.uk by 10:00 on Friday 29 June.