

**Oxford University Centre for Business Taxation
Academic Symposium, 8 July – 10 July 2019**

PROGRAMME

Monday 8 July

08:45-09:00 Registration

Chair: Michael Devereux

09:00-09:50 **James R. Hines Jr**, University of Michigan
Corporate Taxation and the Distribution of Income

Discussant: **Steve Bond**, University of Oxford

09:50-10:40 **Reuven Avi-Yonah**, University of Michigan,
[Bridging the red-blue divide: A proposal for US regional tax relief](#)
With Orli Avi-Yonah, Nir Fishbien, Gianluca Mazzoni and Haiyan Xu, all
University of Michigan

Discussant: **Jennifer Blouin**, University of Pennsylvania

10:40-11:10 Coffee

Chair Judith Freedman

11:10-12:00 **John Vella**, University of Oxford
[Residual Profit Allocation by Income](#)
With Alan Auerbach, University of Berkeley; Michael Devereux, University of
Oxford; Michael Keen, IMF; Paul Oosterhuis, Skaddens; Wolfgang Schon, Max
Planck Institute for Tax and Public Finance, Munich.

Discussant: **Illan Benshalom**, Hebrew University

12:00-12:50 **Itai Grinberg**, Georgetown University
[Stabilizing Pillar One: Profit Allocation in an Uncertain Environment](#)

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

12:50-14:30 Lunch

- Chair: Alice Pirlot
- 14:30-15:20 **Mazhar Waseem**, University of Manchester
Pecuniary and Non-Pecuniary Motivations in Tax Compliance: Evidence from Pakistan

Discussant: **Irem Guceri**, Oxford University Centre for Business Taxation
- 15:20-16:10 **Lucie Gadenne**, University of Warwick
[Taxation and Supplier Networks: Evidence from India](#)
With Roland Rathelot, Warwick and Tushar Nandi, CTFPPF Kolkata

Discussant: **Eddy Tam**, Oxford University Centre for Business Taxation
- 16:10-17:00 **Nadine Riedel**, Ruhr University, Bochum
Spatial Tax Enforcement Spillovers: Evidence from South Africa
With Collen Lediga, Ruhr University Bochum and GIZ; Kristina Strohmaier, University of Tubingen

Discussant: **Sarah Clifford**, Oxford University Centre for Business Taxation
- 19:00 Oriol College – drinks reception in the Box Room followed by dinner in Champneys Room

Tuesday 9 July

- Chair: Sarah Clifford
- 09:00-09:50 **Katarzyna Bilicka**, Utah State University
[Debt Shifting Restrictions and Reallocation of Debt](#)
With Yaxuan Qi, City University of Hong Kong, Department of Economics and Finance, Jing Xing, Antai College of Economics and Management, Shanghai Jiao Tong University

Discussant: **Tim Goodspeed**, Hunter College CUNY
- 09:50-10:40 **Niels Johannesen**, University of Copenhagen
What Is Real and What Is Not in the Global FDI Network?
With Jannick Damgaard (Danish Central Bank) and Thomas Elkjaer (IMF)

Discussant: **Juan Carlos Suárez Serrato**, Duke University
- 10:40-11:10 Coffee

Irem Guceri

11:10-12:00

Jennifer Blouin, University of Pennsylvania

Double Trouble: How Much of U.S. Multinationals' Profits are Really in Tax Havens?

With Leslie Robinson (Dartmouth College)

Discussant: **Travis Chow**, Singapore Management University

12:00-12:50

Li Liu (IMF)

Where does Multinational Profit Go with Territorial

With Dominika Langenmayr, KU Eichstatt-Ingolstadt and CESifo

Discussant: **Martin Simmler**, Oxford University Centre for Business Taxation

12:50-14.30

Lunch

Chair:

Steve Bond

14:30-15:20

Juan Carlos Suárez Serrato, Duke University

[Tax Policy and Lumpy Investment Behavior: Evidence from China's VAT Reform](#)

With Zhao Chen, Fudan University, Xian Jiang, Duke University; Zhikuo Li, Shanghai University of Finance and Economics; and Daniel Yi Xu, Duke University.

Discussant: **Nicolas Serrano Velarde**, University of Bocconi

15:20-16:10

Jacob Goldin, Stanford University

Ironing out the tax code

With Edward Fox, University of Michigan

Discussant: **Anzhela Cedelle**, Oxford University Centre for Business Taxation

16:10-17:00

Daniel Schaffa, University of Richmond, School of Law

[Awkward realizations](#)

With James R. Hines Jr., University of Michigan

Discussant: **Johannes Becker**, University of Munster

18:00

Punting and BBQ at Cherwell Boathouse

Wednesday 10 July

Chair: Martin Simmler

09:00-09:50

Martin Hearson, LSE & Pol Sci

An Unacceptable Surrender of Fiscal Sovereignty': Arbitration and Sovereignty in the Double Taxation Regime

With Todd Tucker, Roosevelt Institute

Discussant: **Carlo Garbarino**, Bocconi University

09:50-10:40

Chris Evans, University of New South Wales

[Assessing the Tax Compliance Burden: An Alternative Method](#)

With Richard Highfield, Binh Tran-Nam and Michael Walpole (University of new South Wales)

Discussant: **Alice Pirlot**, Oxford University Centre for Business Taxation

10:40-11:10

Coffee

Chair:

John Vella

11:10-12:00

Thiess Buettner, FAU

[Sales and Price Effects of Pre-announced Consumption Tax Reforms: Micro-level Evidence from European VAT](#)

With Boryana Madzharova, FAU

Discussant: **Paul Baker**, University of Bath

12:00-12:50

Enda Hargaden, University of Tennessee, Knoxville

[Does Statutory Incidence Matter? Earnings Responses to Social Security Contributions](#)

With Barra Roantree, Economic and Social Research Institute, Dublin

Discussant: **Michael Stimmelmayer**, ETH Zurich

12:50

Conference close and lunch.